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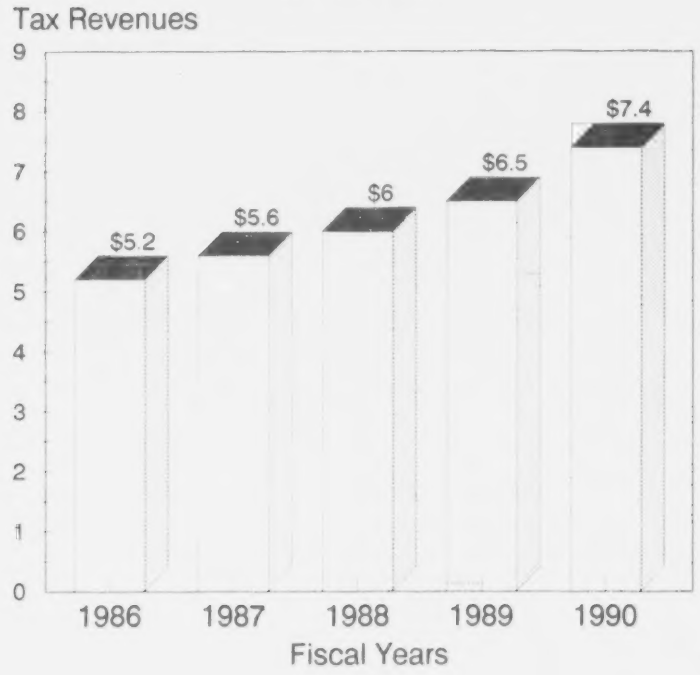
Serving the People of Washington

Revenue Research Report

TAX STATISTICS 1990

Net Washington State Tax Collections

($ in billions)



State of Washington

Department of Revenue
Dennis I. Okamoto, Director

WASHINGTON STATE DEPARTMENT OF REVENUE

TAX STATISTICS 1990

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PREFACE

Tax Statistics is published annually by the Department of Revenue as a summary of tax collection activity for the past state fiscal year. This publication provides an overview of the major state revenue sources and local governments' excise and property tax revenue collections.

The report is divided into four sections. The first includes tables showing fiscal year collections for the state's major revenue sources and state excise tax collections, including distributions of local excise taxes to counties and cities. The second covers property tax levies and collections, while the third includes assessed valuation information. The fourth section details the valuation of utility firms which are assessed by the state.

The information in this report came from a variety of sources. Much of the data was generated by the staff of the Department's Research Section. Most of the property tax statistics were developed by the Property Tax Division with the assistance of the Information Systems Division. The Office of Financial Management provided data on collections by other agencies.

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TABLE 1

SUMMARY OF WASHINGTON STATE TAXES*

FISCAL YEARS 1989 AND 1990 ($000)

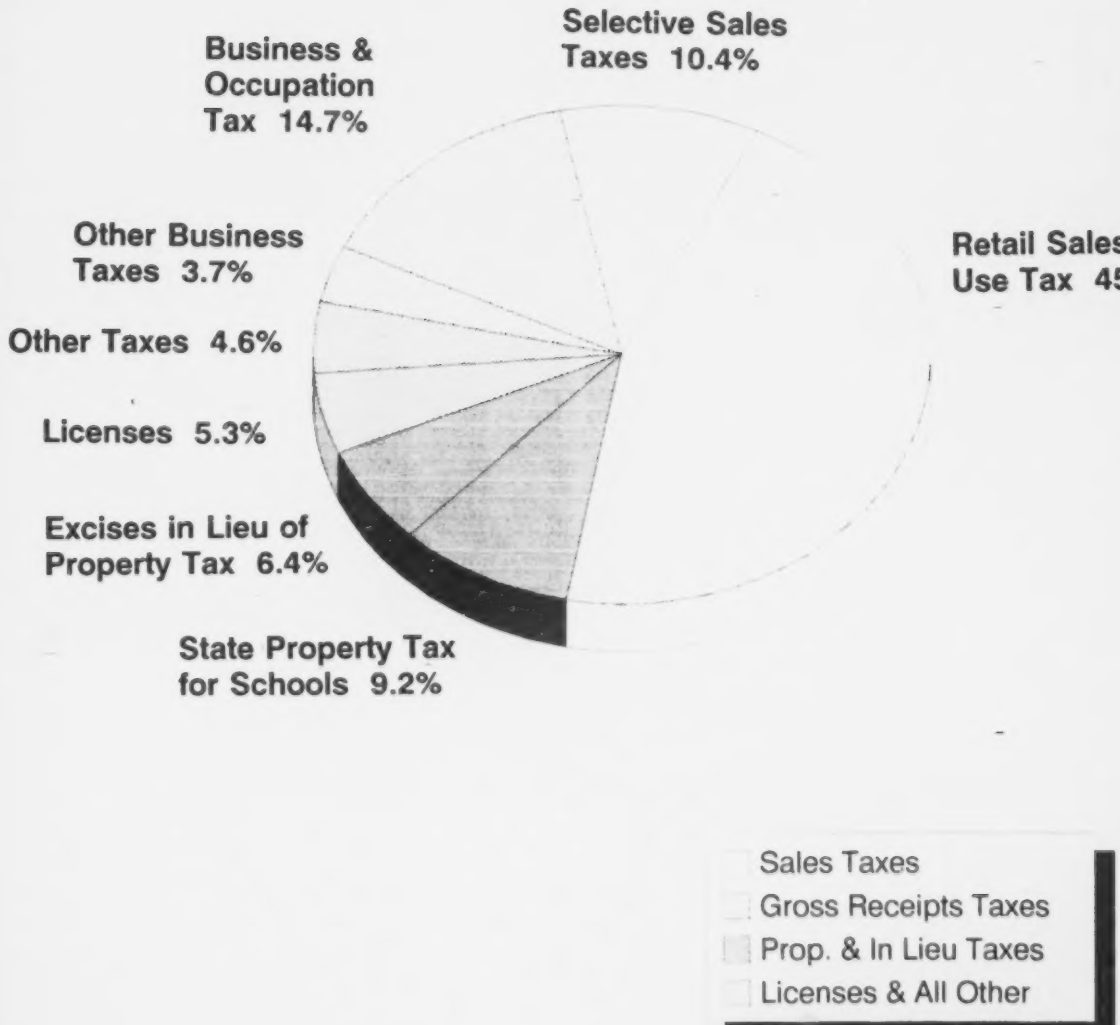
Source	Fiscal 1989	Fiscal 1990	Percent Change
Sales Taxes			
Retail sales/use	$2,886,398	$3,373,355	16.9%
Motor fuels	454,144	498,024	9.7
Alcoholic bev.	102,863	113,330	10.2
Cigarette/tobacco	132,495	138,100	4.2
Other	11,210	15,893	41.8
Gross Receipts Taxes			
Business and occupation	1,006,879	1,085,009	7.8
Public utility	123,272	114,316	(7.3)
Other	142,907	156,353	9.4
Property & In-lieu Taxes			
State school levy	634,332	682,868	7.7
Vehicle excise	369,112	411,893	11.6
Other in-lieu taxes	51,733	58,108	12.3
Other State Taxes			
Real estate excise	177,082	265,170	49.7
All other taxes	31,370	72,054	129.7
Licenses	353,857	391,071	10.5
TOTAL STATE TAXES	$6,477,651	$7,375,544	13.9%

*See Table 2 for detailed data.

CHART 1

Percentage Distribution of Major Washington State Taxes

Fiscal Year 1990


Selective Sales Taxes 10.4%
Business & Occupation Tax 14.7%
Other Business Taxes 3.7%
Retail Sales & Use Tax 45.7%
Other Taxes 4.6%
Licenses 5.3%
Excises in Lieu of Property Tax 6.4%
State Property Tax for Schools 9.2%
Sales Taxes
Gross Receipts Taxes
Prop. & In Lieu Taxes
Licenses & All Other

(Part 1 of 2)

TABLE 2

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Fiscal Years 1986-1990
Dollars in Thousands

Source	1986	1987 [8]	1988	1989	1990
ALL STATE TAXES	$5,212,499	$5,626,859	$5,981,579	$6,477,615	$7,375,544
General & Selective Sales Taxes	2,964,423	3,177,645	3,317,225	3,587,110	4,138,702
Retail Sales	2,161,437	2,329,015	2,464,996	2,687,777	3,147,391
Use	197,104	160,705	174,010	198,621	225,964
Motor Fuels	393,643	448,682	435,456	454,144	498,024 [21]
Beer and Wine	22,197	22,199	22,084	22,159	29,498 [22]
Liquor Sales	29,538	29,952	30,006	30,962	32,132
Liquor Liter	51,732	50,498	49,860	49,742	51,700 [23]
Cigarette	103,797 [1]	122,020	121,367	123,058 [14]	127,679
Tobacco Products	4,902 [2]	7,076	9,001	9,437	10,421
Refuse Collection	73 [3]	7,498	10,445	11,210 [17]	15,893
Gross Receipts Taxes	978,738	1,033,546	1,170,953	1,273,055	1,355,678
Business and Occupation	713,584	768,920	887,439 [13]	1,006,879	1,085,009 [24]
Public Utility	143,498 [4]	136,829	141,637	123,272 [18]	114,316
Penalties and Interest	31,646	21,941	30,564	28,259	28,665
Litter	2,507	2,602	3,068	3,237	3,230
Insurance Premiums	78,339 [5]	91,876	93,619	90,673	92,701
Parimutuel	8,684	9,244	8,882	9,482	10,449
Boxing and Wrestling	60	91	82	56	39
Hazardous Substance	333	1,840 [9]	5,452	10,976 [19]	19,669
Tire Tax	87 [6]	203	210	221	1,600 [25]
Property & In-lieu Excise Taxes	864,785	935,147	994,275	1,055,177	1,152,869
State Property Tax	544,358	581,614	623,387	634,332	682,868
Vehicle Excise	275,718	308,577 [10]	323,133	369,112	411,893 [26]
PUD Privilege	19,029	18,292	18,983	20,039	20,983
Timber Excise	13,196	18,831	19,821	23,390	27,957
Leasehold Excise	6,849	6,843	7,470	8,304	9,168
Other State Taxes	40,710	185,206	169,777	208,452	337,224
Estate	17,712	22,826	16,974	17,349	30,135
Conveyance	18,766 [7]	21,840 [11]	---	---	---
Fish Privilege Tax	2,428	2,847	4,177	3,963	2,807
Real Estate Excise	95,439	131,047 [12]	141,050	177,082	265,170
State Convention Center	6,365	6,646	7,559 [16]	9,832	11,497
Wood Stove Fee	---	---	17 [15]	140	181 [27]
Mobile Home Fee	---	---	---	86 [20]	49
Carbonated Beverage	---	---	---	---	14,149 [28]
Petroleum Products	---	---	---	---	13,236 [29]
Licenses	263,843	295,315	329,349	353,857	391,071
Vehicles and Operators	140,783	153,862	172,205	181,110	190,839
Corporations and Utilities	15,384	15,439	18,284	19,829	21,415
Liquor	6,558	8,157	7,354	10,911	7,759
Professional	75,282	89,678	103,515	112,256	141,849
Hunting and Fishing	22,729	24,184	26,100	27,102	26,530
Other	3,107	3,995	1,891	2,649	2,679

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Footnotes

1 Rate increased from 23 cents to 31 cents, April 1, 1986; additional funds earmarked for water quality program.

2 Rate increased from 48.15% to 64.9%, April 1, 1986; additional funds earmarked for water quality program.

3 Garbage collection removed from public utility tax and subject to tax of 3.6% collected from customer, June 11, 1986.

4 Water distribution rate increased from 3.852% to 5.029%; activities transferred from B&O tax: sewerage at 3.853% and garbage collection at 5.029%; July 1, 1985.

5 Rate for both foreign and domestic insurers, 2.0%; ocean marine, 0.95%; July 1, 1986.

6 Tax of 0.12% of gross receipts on sales of replacement vehicle tires; first annual assessment in December 1985.

7 Conveyance tax increased from 53.5 cents to $1.00 per $500, July 1, 1985.

8 Revenue chargeback (July 10th) eliminated; accounting of tax collections on cash basis beginning FY 1988.

9 Hazardous waste tax replaced by 0.8% tax on wholesale value of selected chemicals and other hazardous substances, effective January 1, 1988.

10 Motor vehicle excise tax increased from 2.354% to 2.454%, effective January 1989 through December 1990.

11 Conveyance tax repealed, May 18, 1987; rate incorporated into real estate excise tax.

12 Rate increased from 1.07% to 1.28% to include conveyance tax, effective May 18, 1987; additional rate of 0.06% for DNR conservation lands, through June 30, 1989.

13 B&O exemption for multiple activities repealed; credit for manufacturing allowed against selling tax; credit for B&O tax paid in other state by in-state manufacturers, effective August 12, 1987.

14 Tax increased from 5.0% (Seattle) to 6.0% and from 2.0% (rest of King County) to 2.4%, effective July 1, 1988.

15 Fee of $5 on new wood stoves, collected by DOR beginning January 1, 1988.

16 Rate increased from 31 cents to 34 cents, June 1, 1989; additional funds dedicated to drug programs.

17 Includes separate tax of 1.0% on solid waste customers from July 1, 1989 through June 30, 1993.

18 Rate on electrical power increased from 3.852% to 3.873%, effective May 11, 1989.

19 Initiative 97 approved in November 1988; this replaces the 0.8% hazardous substance tax with a 0.7% tax on a broader range of substances including petroleum products.

20 Annual fee of $1 on each occupied mobile home lot, collected from mobile home park owners from January 1, 1989 through December 31, 1990.

21 Rate increased from 18 cents to 22 cents, April 1, 1990 and from 22 cents to 23 cents, April 1, 1991.

22 Wine excise tax increased from 21.92 cents to 22.92 cents per liter on wine of less than 14% alcohol and from 21.92 cents to 45.36 cents on stronger wine, July 1, 1989. Beer excise tax increased from $2.78 to $4.78 per barrel, June 1, 1989.

23 Liquor liter tax increased from $1.96 to $2.03 per liter, July 1, 1990.

24 Rate for disposal of low-level radioactive waste reduced from 33% to 16.5%, March 13, 1990.

25 Fee on replacement tires changed from 12% of gross sales price to $1.00 per tire, October 1, 1989.

26 Motor vehicle excise tax rate reduced from 2.454% to 2.2%, but revised depreciation schedule avoided the loss of revenue.

27 Wood stove fee increased from $5 to $15, June 7, 1990.

28 Tax on first possession of soft drinks equal to 1 cent per 12-ounce container and 75 cents per gallon of concentrated syrup, July 1, 1989.

29 Tax on first possession of petroleum products equal to 5% of wholesale value, July 1, 1989.

(Part 1 of 5)

TABLE 3

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source [1]	1927	1932	1937	1942
ALL STATE TAXES	$28,157	$30,425	$51,360	$89,070
General & Selective Sales Taxes	3,521	11,501	30,321	58,576
Retail Sales	---	---	11,255 [10]	29,624 [22]
Use	---	---	341 [10]	2,266 [22]
Motor Fuels	3,521 [4]	11,501 [9]	14,408	19,639
Fuel Oil	---	---	1,150 [11]	1,360
Beer and Wine	---	---	755 [12]	1,074
Liquor Sales	---	---	1,361 [13]	2,044
Liquor Ounce	---	---	---	---
War Liquor	---	---	---	---
Cigarette	---	---	1,051 [14]	2,569 [23]
Tobacco Products	---	---	---	---
Gross Receipts Taxes	1,254	1,505	10,250	15,043
Business and Occupation	---	---	5,089 [15]	8,226
Public Utility	---	---	2,565 [16]	2,753
Penalties and Interest [2]	---	---	102	117
Litter	---	---	---	---
Insurance Premiums	1,202 [5]	1,473	1,542	1,903
Express Company Excise	52 [6]	32	15	18
Parimutuel	---	---	150 [17]	129
Mechanical Devices	---	---	---	1,022 [24]
Boxing and Wrestling	---	---	16 [18]	4
Admissions	---	---	771 [19]	871 [25]
Property & In-lieu Excise Taxes	16,110	12,608	3,303	4,119
State Property Tax [3]	16,110 [7]	12,608	3,303 [20]	2,218
Vehicle Excise	---	---	---	1,900 [26]
PUD Excise	---	---	---	1 [27]
Timber Excise	---	---	---	---
Leasehold Excise	---	---	---	---
Other State Taxes	663	904	1,977	3,278
Inheritance and Gift	663 [8]	904	1,902	3,139 [28]
Conveyance	---	---	75 [21]	139
Fish Privilege	---	---	---	---
Real Estate Excise	---	---	---	---
State Convention Center	---	---	---	---
Licenses	6,610	3,907	5,508	8,054
Vehicles and Operators	6,076	3,272	3,072	5,326
Corporations and Utilities	185	266	694	768
Liquor	---	---	883	764
Professional	n.a.	n.a.	n.a.	n.a.
Hunting and Fishing	350	369	610	925
Other	---	---	249	271

Source: Department of Revenue and Office of Financial Management.

TABLE 3

(Part 2 of 5)

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source [1]	1947	1952	1957	1962
ALL STATE TAXES	$161,090	$248,975	$355,249	$522,575
General & Selective Sales Taxes	114,222	165,733	224,367	333,463
Retail Sales	65,468	100,088	137,177 [39]	200,888 [45]
Use	3,506	7,821	10,789 [39]	17,004 [45]
Motor Fuels	25,601	43,954 [32]	54,628	74,981 [46]
Fuel Oil	1,476	--- [33]	---	---
Beer and Wine	1,309	1,407	1,413	1,544
Liquor Sales	5,717	2,210 [34]	7,207	11,822 [47]
Liquor Ounce	---	---	---	5,813 [48]
War Liquor	6,477 [29]	---	---	---
Cigarette	4,668	10,343 [35]	13,153 [40]	20,056 [49]
Tobacco Products	---	---	---	1,355 [50]
Gross Receipts Taxes	26,356	41,943	69,867	97,874
Business and Occupation	15,181	24,597 [36]	49,141 [41]	68,485 [51]
Public Utility	4,343	7,099 [37]	10,708 [42]	15,942
Penalties and Interest [2]	182	502	1,175	1,826
Litter	---	---	---	---
Insurance Premiums	2,974	4,202	5,923	8,566
Express Company Excise	--- [30]	---	---	---
Parimutuel	699	680	997	1,393
Mechanical Devices	2,953 [31]	4,835	1,909 [43]	1,649
Boxing and Wrestling	24	28	14	13
Admissions	---	---	---	---
Property & In-lieu Excise Taxes	6,718	15,644	24,114	38,060
State Property Tax [3]	2,602	3,961	7,015	11,726
Vehicle Excise	4,039	11,270 [38]	15,971 [44]	24,585 [52]
PUD Excise	77	413	1,128	1,749
Timber Excise	---	---	---	---
Leasehold Excise	---	---	---	---
Other State Taxes	3,320	3,927	7,370	11,187
Inheritance and Gift	2,754	3,432	6,809	10,327
Conveyance	566	495	561	860
Fish Privilege	---	---	---	---
Real Estate Excise	---	---	---	---
State Convention Center	---	---	---	---
Licenses	10,475	21,728	29,531	41,992
Vehicles and Operators	5,743	13,389	17,467	27,203
Corporations and Utilities	742	1,305	1,772	2,724
Liquor	924	1,202	1,288	1,406
Professional	1,206	2,582	4,848	6,209
Hunting and Fishing	1,383	2,661	3,579	4,377
Other	477	589	577	73

TABLE 3

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source [1]	1967	1972	1977	1982
ALL STATE TAXES	$776,340	$1,174,410	$2,095,063	$3,535,104
General & Selective Sales Taxes	494,227	728,994	1,209,751	1,900,846
Retail Sales	306,192 [53]	440,883	836,128 [65]	1,342,140 [70]
Use	24,871 [53]	29,417	65,803 [65]	104,663 [70]
Motor Fuels	99,111 [54]	152,280	180,357	261,403 [71]
Fuel Oil	---	---	---	---
Beer and Wine	2,506	10,941 [59]	10,836	17,499 [72]
Liquor Sales	15,186	15,318	20,534	24,701 [73]
Liquor Ounce	12,529 [55]	28,673 [60]	36,579	56,466 [73]
War Liquor	6,477	---	---	---
Cigarette	32,101 [56]	48,710 [61]	56,931	90,012 [74]
Tobacco Products	1,731	2,772 [62]	2,583	3,962 [75]
Gross Receipts Taxes	137,422	193,538	368,653	635,470
Business and Occupation	90,683	134,078	263,089 [66]	441,537 [76,77]
Public Utility	29,579	34,842	62,359	120,396 [77]
Penalties and Interest [2]	2,414	2,469	5,774	15,246
Litter	---	368 [63]	982	1,672
Insurance Premiums	11,901	18,719	30,781	47,182 [78]
Express Company Excise	---	---	---	---
Parimutuel	1,538	3,052	5,635	9,392
Mechanical Devices	1,283	2	---	---
Boxing and Wrestling	24	8	33	45
Admissions	---	---	---	---
Property & In-lieu Excise Taxes	62,279	136,593	342,523	678,969
State Property Tax [3]	19,883 [57]	75,804	203,643 [67]	393,730 [79]
Vehicle Excise	38,922 [58]	56,286 [64]	95,067	222,236 [80]
PUD Excise	3,474	4,503	6,360	10,736 [77]
Timber Excise	---	---	35,150 [68]	47,407
Leasehold Excise	---	---	2,303 [69]	4,860 [77]
Other State Taxes	22,829	32,303	52,387	123,833
Inheritance and Gift	21,725	30,367	47,821	56,192 [81]
Conveyance	1,104	1,936	4,566	5,381 [75]
Fish Privilege	---	---	---	2,284 [82]
Real Estate Excise	---	---	---	59,777 [83,75]
State Convention Center	---	---	---	199 [84]
Licenses	59,583	82,982	121,749	195,986
Vehicles and Operators	39,797	53,610	74,443	114,336
Corporations and Utilities	3,151	5,192	7,925	12,417
Liquor	2,345	2,070	3,149	6,029
Professional	9,132	13,348	24,049	44,653
Hunting and Fishing	5,075	8,668	12,072	17,505
Other	83	94	111	1,046

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

1 Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted.

2 Net of refunds from 1935 through 1957.

3 Amounts levied by year due through 1952; actual collections thereafter.

4 Motor vehicle fuel tax of 1 cent per gallon, July 1, 1921.

5 Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.

6 Tax of 5% on gross receipts of express companies, April 1, 1907.

7 In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.

8 Inheritance tax effective June 6, 1901, with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.

9 Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931, and to 5 cents April 1, 1933.

10 Retail sales and use tax of 2.0%, May 1, 1935 (Revenue Act).

11 Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).

12 Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon June 17, 1935.

13 Tax of 10% on liquor sold by Liquor Control Board, May 1, 1935 (Revenue Act).

14 Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).

15 Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act); replaced similar business activity tax imposed March 21, 1933 (Occupation Tax Act).

16 Tax on gross receipts of public service companies: 3.0% railroad, express, power and communication, 2.0% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, May 1, 1935 (Revenue Act); replaced similar tax imposed March 21, 1933 (Occupation Tax Act).

17 Tax of 5% on gross receipts of parimutuel betting machines at horse races, March 3, 1933.

18 Tax of 5% on gross ticket sales of boxing and wrestling matches, July 1, 1933.

19 Admissions tax of 1 cent per 20 cents of ticket price, May 1, 1935 (Revenue Act).

20 First 40 mill limit approved by initiative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).

21 Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, May 1, 1935 (Revenue Act).

22 Rate increase to 3.0%, May 1, 1941.

23 Rate increased to 2 cents per pack, May 1, 1939.

24 Tax of 10% or 20% on gross yield of certain gambling devices, May 1, 1941.

25 State admissions tax repealed May 1, 1943. Local governments permitted to tax admissions at 5% of ticket price.

26 Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.

27 Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, March 25, 1941.

28 Gift tax at 90% of inheritance tax rates, March 21, 1941.

29 Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.

30 Express company excise tax repealed in 1945.

31 Mechanical devices tax rates doubled to 20% and 40% March 20, 1947.

32 Rate increased to 6.5 cents per gallon March 21, 1949.

33 Fuel oil tax repealed June 11, 1947.

34 Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% November 1, 1951.

35 Rate increased to 4 cents per pack, November 28, 1949.

36 Surtax of 20%, November 1, 1951.

37 Surtax of 10%, November 1, 1951.

38 Includes aircraft excise tax of 1.0% of value in lieu of property tax, June 8, 1949.

39 Rate increase to 3.33% May 1, 1955.

40 Rate increased to 5 cents per pack May 1, 1955.

41 Surtax increased to 60% May 1, 1955.

42 Surtax increased to 20% May 1, 1957.

43 Slot machines declared illegal by Supreme Court, September 1952.

44 House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.

45 Rate increase to 4.0% April 1, 1959.

46 Rate increased to 7.5 cents per gallon April 1, 1961.

47 Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.

TABLE 3, Cont.

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

48 Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, April 15, 1961.

49 Rate increase to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.

50 Tax on tobacco products other than cigarettes at 25% of wholesale price, July 1, 1959.

51 B&O surtax increased to 76% on most activities and to 100% on service, April 1, 1959; basic rate becomes 0.44% and service rate becomes 1.0%.

52 Motor vehicle excise tax increase to 2.0% April 1, 1959.

53 Rate increase to 4.2% June 1, 1965 and to 4.5% July 1, 1967.

54 Rate increase to 9 cents per gallon May 1, 1967.

55 Rate increased to 2 cents per ounce June 1, 1965.

56 Rate increased to 11 cents per pack June 1, 1965.

57 Two additional mills levied by the state for common schools starting in calendar 1967.

58 House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to $15 or $25 in 1967.

59 Includes wine tax of 26% from July 1, 1969 to July 1, 1973 when the tax returned to gallonage basis at 75 cents per gallon.

60 Rate increased to 4 cents per ounce July 1, 1971.

61 Rate increased to 16 cents per pack June 1, 1971.

62 Rate increased to 45% June 1, 1971.

63 Tax of 0.015% on gross receipts of certain industries whose products relate to litter, May 21, 1971.

64 House trailer excise tax increased to 2.0% July 1, 1971, but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973, but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.

65 Rate increased to 4.6% June 1, 1976.

66 Credit for percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. Surtax of 6%, June 1, 1976.

67 State levy eliminated for calendar 1974 collections. Starting with 1975, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.

68 Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% October 1, 1972, increased to 2.9% on October 1, 1973 and to 6.5%, October 1, 1974.

69 Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, January 1, 1976.

70 Food for off-premises consumption exempt, July 1, 1978. Rate reduced from 4.6% to 4.5%, July 1, 1979. Rate increased to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products May 1, 1982.

71 Rate increased to 11 cents, July 1, 1977; to 12 cents, July 1, 1979; to 13.5 cents, July 1, 1981; reduced to 12 cents, January 1, 1982. Variable rate instituted, January 1, 1978.

72 Beer tax increased to $2.60/barrel; wine tax changed to 20.25 cents/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.

73 Ounce tax increased from 4 cents to 5 cents and changed to metric basis at $1.72/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.

74 Rate increased from 16 cents to 20 cents, July 1, 1981, to 20.8 cents, May 1, 1982 and to 23 cents, August 1, 1982.

75 Surtax of 4%, May 1, 1982, increased to 7%, August 1, 1982.

76 Expiration of 6% surtax, June 30, 1979. B&O minimum increased from $300 to $1,000 per month, July 1, 1979.

77 Surtax of 4%, April 1, 1982, increased to 7%, July 1, 1982.

78 Premiums tax rates increased by 0.16% plus 4% surtax, April 1, 1982.

79 Annual increase in state regular levy for schools subject to 106% limit for collections in 1980.

80 Motor vehicle excise tax increased from 2.0% to 2.2%, August 1, 1977. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.

81 Major reduction in inheritance tax, May 29, 1979. Entire inheritance/gift tax repealed by voters in 1981, effective January 1, 1982; remaining estate tax equal to the federal estate tax credit.

82 Fish tax transferred to Department of Revenue, July 1, 1980. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.

83 Tax of 1.0% shifted from counties to the state, September 1, 1981.

84 State tax on hotel/motel accommodations in King County effective April 1, 1982.

TABLE 4
WASHINGTON STATE GENERAL FUND REVENUES
Fiscal Year 1990 ($000)

Source	Amount[1]	Percent of Total (State Sources)
DEPARTMENT OF REVENUE[2]	$5,756,296	91.6%
1935 Revenue Act Taxes	4,706,949	74.9
Retail sales	3,074,412	48.9
Use	221,370	3.5
Business & occupation	1,134,860	18.1
Public utility	126,204	2.0
Cigarettes	86,963	1.4
Liquor sales (percent)	18,321	0.3
Penalties & interest	44,819	0.7
Other General Fund Taxes	1,047,740	16.7
Estate	29,744	0.5
Tobacco products	6,575	0.1
Liquor sales (liter)	43,790	0.7
Liquor surtaxes	10,073	0.2
State property tax	680,956	10.8
PUD excise	20,983	0.3
State leasehold excise	9,211	0.1
Fish privilege	2,774	0.1
Real estate excise	243,634	3.9
Administrative Fees	1,607	---
OTHER STATE TAXES	457,308	7.3
Vehicle excises	356,864	5.7
Insurance premiums	90,809	1.4
Other taxes	9,635	0.2
OTHER STATE SOURCES	67,416	1.1
License & fees	50,139	0.8
Tuitions	160,268	2.6
Liquor profits	31,300	0.5
Lottery (net proceeds)	93,000	1.5
Miscellaneous revenues	199,272	3.2
Transfers to other funds	(466,563)	(7.4)
SUBTOTAL - ALL STATE SOURCES	6,281,020	100.0%
FEDERAL GOVERNMENT	1,627,233	
TOTAL - GENERAL FUND RECEIPTS	$7,908,253	

1 Includes only basic general fund, excluding special accounts and earmarked revenues.

2 The sources listed are the responsibility of the Department. However, the liquor taxes, state property tax and real estate excise tax are actually collected by other agencies, although the Department does have administrative duties related to some of these sources.

Source: Office of Financial Management. Data may not agree with other tables due to accounting adjustments.

TABLE 5

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1989 and 1990 ($000)

Source	Fiscal 1989	Fiscal 1990	Percent Change
STATE TAXES	$5,178,168	$5,941,869	14.7%
1935 Revenue Act Taxes	4,198,828	4,761,156	13.4
Retail sales	2,687,777	3,147,391	17.1
Use	198,621	225,964	13.8
Business and occupation	1,006,879	1,085,009	7.8
Public utility	123,272	114,316	(7.3)
Cigarette	123,058	127,679	3.8
Liquor sales	30,962	32,132	3.8
Penalties and interest	28,259	28,665	1.4
Property and In-lieu Excises	686,065	740,976	8.0
State school levy	634,332	682,868	7.7
Timber excise (state)	23,390	27,957	19.5
PUD privilege	20,039	20,983	4.7
Leasehold excise (state)	8,304	9,168	10.4
Other State Taxes	293,275	439,737	49.9
Estate	17,349	30,135	73.7
Tobacco products	9,437	10,421	10.4
Liquor liter	49,742	51,700	3.9
Fish privilege	3,963	2,807	29.2
Litter	3,237	3,230	(0.2)
Real estate excise	177,082	265,170	49.7
State convention center	9,832	11,497	16.9
Hazardous substance	10,976	19,669	79.2
Tire tax	221	1,600	624.0
Refuse collection (3.6%)	11,210	13,249	18.2
Wood stove fee	140	181	29.3
Mobile home fee	86	49	(43.0)
Solid waste (1.0%)	—	2,644	—
Carbonated beverage	—	14,149	—
Petroleum products	—	13,236	—
ADMINISTRATIVE COLLECTIONS	15,711	20,500	30.5
Business registrations	481	588	22.2
Escheats	74	102	37.8
Nonresident exemption permits	435	53	(87.8)
Cigarette vendors licenses	145	83	(42.8)
Property tax exemption fees	86	177	105.8
Unclaimed property	6,895	11,200	62.4
City/county expense fund	4,483	5,083	13.4
Transit district expense fund	2,479	2,814	13.5
Principal/interest on EAA loans	489	375	(23.3)
Miscellaneous receipts	144	25	(82.6)
LOCAL TAX COLLECTIONS	624,659	776,003	24.2
City/county sales and use	401,929	498,181	23.9
Transit district sales and use	156,687	193,541	23.5
City/county leasehold	6,954	6,402	(7.9)
County timber tax	32,427	39,414	21.5
Local hotel/motel	14,295	16,095	12.6
Hazardous substance	12,367	22,370	80.9
TOTAL DEPARTMENT COLLECTIONS	$5,818,538	$6,738,372	15.8%

TABLE 6

DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS: AVERAGE COST OF COLLECTION

Fiscal Years 1968-1990

Fiscal Year	Expenditures[1] ($000) Salaries[2]	Expenditures[1] ($000) Operations[3]	Collections ($000,000) State[4]	Collections ($000,000) Local	Cost Per $100 Collections
1968	$ 3,709	$ 879	$ 591.3	---	$0.776
1969	3,909	1,111	662.3	---	0.758
1970	4,338	1,141	678.5	---	0.806
1971	5,176	1,341	762.1	$ 41.4	0.811
1972	5,207	1,681	783.3	50.5	0.826
1973	5,634	1,789	881.3	64.6	0.785
1974	6,674	2,199	980.1	75.1	0.841
1975	7,646	2,556	1,098.0	91.7	0.858
1976	8,724	2,605	1,252.2	98.6	0.839
1977	9,308	2,845	1,449.5	118.5	0.775
1978	10,693	2,853	1,676.2	143.0	0.745
1979	11,460	3,432	1,841.9	158.7	0.744
1980	13,349	3,363	1,976.3	175.7	0.777
1981	14,705	3,816	2,114.0	195.4	0.802
1982	15,082	3,975	2,334.3	222.4	0.745
1983	14,996	4,846	2,901.9	306.9	0.618
1984	17,177	5,098	3,139.0	378.8	0.633
1985	19,083	6,222	3,068.6	420.4	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1987	23,273	7,564	3,751.5	500.8	0.725
1988	23,838	8,761	4,021.2	557.3	0.712
1989	26,514	9,091	4,382.5	611.9	0.713
1990	29,194	9,564	5,014.3	776.0	0.669

[1]Total agency expenditures including "non-revenue collecting" activities.

[2]Includes employee benefits.

[3]Excludes grants and subsidies which are generally pass-through funds.

[4]Excludes state school levy and real estate excise tax which are actually collected by counties.

TABLE 7

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS*

Fiscal Years 1986-1990

Jurisdiction	1986	1987	1988	1989	1990
Adams	$ 658,819	$ 895,619	$ 943,197	$ 956,665	$ 1,031,906
Asotin	230,204	253,028	289,466	316,192	340,053
Benton	4,028,208	6,407,812	7,799,340	8,542,438	9,045,945
Chelan	3,791,763	4,128,582	5,024,182	5,524,192	5,722,927
Clallam	3,225,562	3,448,809	3,578,019	4,389,309	4,812,795
Clark	7,456,092	7,824,393	9,054,732	13,902,385	14,389,166
Columbia	154,556	173,276	169,322	201,387	217,011
Cowlitz	5,194,987	5,703,824	6,181,602	7,265,415	7,751,263
Douglas	1,055,926	1,157,590	1,228,133	1,402,871	1,459,998
Ferry	157,582	197,513	250,448	339,574	434,622
Franklin	1,554,134	2,770,546	3,151,675	3,366,945	3,647,830
Garfield	109,490	109,490	97,946	125,241	136,533
Grant	3,794,055	3,851,940	3,476,398	3,903,511	4,328,430
Grays Harbor	3,534,603	3,730,981	4,424,532	4,969,005	5,046,447
Island	1,582,470	2,050,915	2,350,778	2,784,279	3,024,183
Jefferson	1,053,436	989,961	1,114,153	1,361,899	1,601,577
King	124,384,725	139,402,505	157,541,793	204,245,255	217,677,244
Kitsap	9,545,909	9,429,761	9,946,370	11,606,916	12,957,573
Kittitas	1,329,271	1,505,766	1,567,043	1,847,480	1,990,467
Klickitat	463,252	480,008	363,254	438,650	473,337
Lewis	4,352,288	5,271,102	5,733,812	6,400,675	6,635,175
Lincoln	292,480	431,965	402,692	508,171	542,641
Mason	1,179,908	1,164,935	1,487,661	1,775,631	1,911,442
Okanogan	1,063,597	1,423,891	1,708,139	2,151,872	2,209,630
Pacific	386,556	515,643	864,714	990,014	1,068,266
Pend Oreille	160,401	138,175	223,000	272,943	310,125
Pierce	34,285,367	37,000,450	40,880,635	46,847,473	48,693,483
San Juan	722,316	790,696	899,380	1,108,903	1,218,551
Skagit	4,538,286	5,084,594	5,663,409	8,326,491	8,958,401
Skamania	116,839	102,214	170,362	122,790	133,168
Snohomish	24,826,577	30,496,547	33,984,923	42,634,813	46,596,100
Spokane	24,803,178	26,425,695	27,785,560	31,985,847	34,073,657
Stevens	1,167,293	1,059,998	1,047,452	1,426,519	1,600,356
Thurston	9,558,027	10,339,066	11,248,507	13,133,363	14,055,168
Wahkiakum	37,677	81,582	120,450	149,698	142,045
Walla Walla	1,840,937	1,712,602	1,788,444	3,109,901	3,447,967
Whatcom	8,512,843	9,237,740	9,824,007	13,704,817	15,254,184
Whitman	981,448	1,029,504	1,580,153	2,147,294	2,147,884
Yakima	10,455,975	10,945,745	12,065,739	13,112,252	13,816,653
TOTAL	$302,468,274	$337,752,921	$376,039,653	$467,399,079	$498,904,201
All Counties	$ 94,189,139	$ 112,422,748	$123,862,932	$162,182,825	$172,732,378
All Cities	208,279,135	225,330,173	252,176,721	305,216,254	326,171,823
TOTAL	$302,468,274	$337,752,921	$376,039,653	$467,399,079	$498,904,201

*Distributions of local sales tax (rates from 0.5-1.1%) to county government and all cities within the county, excluding from 1.0% to 1.5% of collections (depending on tax rate) retained by the state for administrative expenses.

TABLE 8

PUBLIC TRANSPORTATION SYSTEMS: LOCAL SALES AND USE TAX DISTRIBUTIONS

Fiscal Years 1988-1990

Transit District[1]	Date First Imposed	Tax Rate[2]	1988	1989	1990
King County	1/73	0.6%	$ 103,338,810	$120,856,257	$128,996,793
Grays Harbor County	1/75	0.3	1,400,295	1,484,966	1,450,536
Whatcom County PTBA	1/76	0.3	1,876,620	3,092,993	3,565,595
Snohomish County PTBA	10/76	0.6	6,379,231	7,690,897	8,541,517
Thurston County PTBA	1/78	0.3	2,940,400	3,467,074	3,713,636
Everett	1/79	0.3	3,181,995	4,176,549	4,438,794
Clallam County PTBA	1/80	0.3	1,072,611	1,313,948	1,436,049
Pacific County	1/80	0.3	270,237	308,891	328,319
Pierce County PTBA	1/80	0.3	11,522,790	13,175,871	13,724,553
Walla Walla County PTBA	4/80	0.3	714,374	786,492	868,428
Clark County PTBA	1/81	0.3	3,133,121	5,034,092	5,433,273
Jefferson County PTBA	1/81	0.3	333,031	411,099	478,748
Yakima (City)	1/81	0.3	1,885,331	2,153,972	2,239,403
Spokane County PTBA	4/81	0.3	8,020,337	9,187,622	9,812,538
Benton-Franklin PTBA	7/81	0.3	2,965,819	3,234,794	3,435,585
Kitsap County PTBA	10/82	0.3	2,711,621	3,189,770	3,616,559
Lewis County PTBA	1/86	0.1	306,888	341,597	364,016
Island County PTBA	10/86	0.3	565,528	679,999	746,462
Cowlitz County PTBA	1/88	0.1	135,372	540,904	567,293
Chelan-Douglas PTBA	12/90	0.4	---	---	---
TOTALS			$152,754,412	$181,127,787	$193,758,098

[1] The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district. Amounts reflect actual distributions after deducting from 1.0% to 1.5% of collections (depending on tax rate) for state administrative expenses.

[2] Current local tax rate as of April 1991. Rates may range from 0.1% to 0.6%.

TABLE 9

TIMBER EXCISE TAX DISTRIBUTIONS

Fiscal Year 1990

	Timber Excise Tax[1]	Reforestation Surtax[2]	Total Distribution
County Tax:			
Asotin	$ 7,770	—	$ 7,770
Chelan	57,493	—	57,493
Clallam	2,248,429	$ 131,030	2,379,458
Clark	924,649	—	924,649
Columbia	35,640	—	35,640
Cowlitz	3,631,443	516,626	4,148,069
Douglas	3,307	—	3,307
Ferry	167,866	—	167,866
Garfield	2,390	—	2,390
Grays Harbor	5,071,007	968,194	6,039,201
Island	117,958	—	117,958
Jefferson	873,161	8,287	881,447
King	2,202,908	33,642	2,236,550
Kitsap	265,683	5,216	270,899
Kittitas	747,349	—	747,349
Klickitat	589,628	849	590,476
Lewis	3,851,486	242,704	4,094,190
Lincoln	14,824	—	14,824
Mason	2,529,345	1,051,035	3,580,380
Okanogan	136,774	—	136,774
Pacific	2,874,854	328,469	3,203,323
Pend Oreille	324,220	—	324,220
Pierce	1,297,018	414,363	1,711,381
San Juan	25,243	44	25,287
Skagit	1,941,977	—	1,941,977
Skamania	457,022	—	457,022
Snohomish	1,525,940	31,307	1,557,247
Spokane	140,629	—	140,629
Stevens	593,170	—	593,170
Thurston	1,128,822	96,729	1,225,551
Wahkiakum	582,746	—	582,746
Walla Walla	2,633	—	2,633
Whatcom	1,020,858	—	1,020,858
Whitman	5,614	—	5,614
Yakima	185,372	—	185,372
County Total	$35,585,224	$3,828,495	$39,413,720
State Tax	$27,956,831	—	$27,956,831

[1] County tax of 4.0% on timber harvested on privately owned lands. State tax of 1.0% on privately owned and reclassified reforestation lands and 5.0% on publicly owned lands.

[2] Tax on reforestation lands that are reclassified and now subject to timber tax.

TABLE 10

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1988-1990

County	1988	1989	1990		
			County	Cities	Total
Adams	$ 20,583	$ 25,375	$ 15,408	$ 528	$ 15,936
Asotin	7,088	9,922	3,967	4,670	8,637
Benton	178,301	201,573	140,586	91,772	232,359
Chelan	15,124	19,481	24,456	2,707	27,163
Clallam	74,780	102,294	50,486	42,321	92,807
Clark	156,059	223,858	89,901	159,925	249,826
Columbia	4,839	4,854	3,706	1,453	5,160
Cowlitz	121,433	219,818	76,100	25,100	101,200
Douglas	29,377	41,866	21,106	677	21,782
Ferry	2,186	1,828	1,495	117	1,612
Franklin	86,051	91,984	34,472	45,571	80,043
Garfield	4,938	7,361	11,721	639	12,360
Grant	143,936	170,033	128,412	5,444	133,857
Grays Harbor	76,029	81,421	60,363	45,573	105,936
Island	24,961	29,079	14,919	15,821	30,739
Jefferson	36,986	39,433	53,344	25,817	79,161
King	3,404,085	3,249,578	1,621,247	2,331,158	3,952,405
Kitsap	96,901	109,680	72,743	30,455	103,198
Kittitas	18,984	24,547	16,922	1,680	18,602
Klickitat	16,063	21,581	15,075	1,081	16,155
Lewis	10,747	19,353	4,323	5,559	9,881
Lincoln	18,363	25,913	8,891	485	9,376
Mason	26,613	129,136	101,464	1,053	102,517
Okanogan	17,160	17,811	15,579	1,211	16,790
Pacific	29,019	32,730	20,528	13,698	34,226
Pend Oreille	1,514	1,724	2,214	445	2,659
Pierce	609,590	728,905	422,126	335,897	758,022
San Juan	34,182	40,786	22,523	19,812	42,335
Skagit	158,306	176,154	75,151	113,293	188,444
Skamania	8,359	27,063	5,779	2,868	8,648
Snohomish	419,139	502,165	273,854	253,038	526,892
Spokane	66,470	111,208	75,062	23,452	98,514
Stevens	4,422	7,701	2,675	272	2,947
Thurston	64,712	73,518	33,263	47,884	81,147
Wahkiakum	33,735	3,848	3,712	---	3,712
Walla Walla	57,325	60,911	56,901	6,859	63,760
Whatcom	244,004	218,982	111,154	127,542	238,696
Whitman	41,229	42,451	31,537	9,484	41,021
Yakima	37,091	58,527	52,589	21,801	74,391
TOTAL	$6,402,555	$6,954,469	$3,775,755	$3,817,160	$7,592,915

TABLE 11

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1986-1990

County	1986	1987	1988	1989	1990
LOCAL GOVT.					
Adams	$ 200	$ 160	$ 178	$ 162	$ 218
Benton	984,886	931,066	1,000,581	1,070,182	1,107,492
Chelan	978,663	924,900	942,797	933,503	947,904
Clallam	192,743	186,687	192,187	205,443	212,940
Clark	1,164,379	1,109,433	1,141,633	1,204,605	1,270,340
Cowlitz	676,680	687,938	693,885	749,954	837,905
Douglas	680,291	603,523	643,401	635,919	640,009
Ferry	30,359	31,589	32,813	37,234	38,570
Franklin	385,563	385,713	397,355	440,784	452,016
Grant	875,527	888,927	935,383	938,900	945,331
Grays Harbor	419,802	414,328	421,121	451,020	466,158
Island	33,351	31,863	31,095	33,696	48,626
Jefferson	13,506	13,451	10,979	14,214	16,154
Kitsap	1,154	1,188	1,178	1,898	2,182
Kittitas	218,669	216,927	216,438	213,916	209,642
Klickitat	102,464	88,787	87,365	108,588	121,428
Lewis	328,898	290,120	346,210	375,535	397,983
Lincoln	501	511	489	493	448
Mason	224,118	217,557	221,522	232,682	247,654
Okanogan	282,418	235,215	274,710	278,165	281,896
Pacific	101,299	105,947	105,263	117,809	130,071
Pend Oreille	90,208	91,593	84,768	83,532	107,738
Pierce	4,757	4,569	4,575	5,404	5,706
Skagit	1,048	938	937	824	568
Skamania	45,965	44,414	42,272	47,395	49,489
Snohomish	2,225,791	2,124,557	2,152,186	2,355,050	2,492,194
Thurston	5,291	3,890	6,301	6,392	6,894
Wahkiakum	17,782	16,193	16,050	17,376	18,721
Walla Walla	26,338	28,148	31,740	36,200	37,353
Whatcom	37,587	39,277	38,892	42,197	41,718
Yakima	298,642	315,843	333,800	346,751	357,552
Local Subtotal	10,448,880	10,035,258	10,408,096	10,965,819	11,492,901
STATE GOVT.					
Schools	6,623,584	6,376,223	6,623,146	7,012,886	7,333,109
Other Gen Fund*	1,956,220	1,880,483	1,951,496	2,060,060	2,157,147
GRAND TOTAL	$19,028,683	$18,291,964	$18,982,738	$20,038,765	$20,983,157

*Includes full amount of surtax.

TABLE 12

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1981-1990

Fiscal Year	Cities	Counties	Total
1981	1,894,742	2,833,011	4,727,753
1982	2,076,719	2,882,251	4,958,970
1983	2,376,257	3,683,343	6,059,600
1984	2,468,766	3,610,543	6,079,309
1985	2,842,048	4,231,447	7,073,495
1986	3,183,923	4,673,503	7,857,426
1987	3,287,177	5,356,067	8,643,244
1988	3,912,913	6,089,316	10,002,229
1989	4,657,365	6,939,470	11,596,835
1990	4,908,882	7,921,894	12,870,613

As of February 1991, 120 cities and 31 counties were participating in this program. The 2% stadium/convention center tax is not an additional tax for the consumer but is deducted from the state retail sales and use tax on hotel/motel lodgings. Starting in FY 1990, certain cities/counties with fewer than 3 reporting establishments are excluded from the city and county amounts; therefore, these do not add to the total. This table does not include additional hotel/motel taxes levied by Bellevue, Pierce County and certain other cities, nor the state convention center tax in Seattle and King County.

TABLE 13

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1981-1990

Fiscal Year	Number of Sales	Taxable Value of Sales ($000,000)*	State Real Estate Excise Tax ($000)**
1981	211,457	9,057.4	90,573.9
1982	174,378	7,310.9	73,483.1
1983	196,965	6,901.2	73,842.4
1984	214,295	8,932.2	95,574.6
1985	197,064	8,835.3	94,537.9
1986	206,191	9,006.9	96,374.0
1987	230,568	11,884.0	131,046.8
1988	214,868	10,735.1	143,850.0
1989	230,157	14,565.2	186,434.9
1990	281,779	20,949.4	268,152.6

* Estimate.

** Excludes local option real estate taxes starting in 1982. Amount includes 1.0% retained by counties for collection costs.

TABLE 14

NUMBER OF STATE EXCISE TAXPAYERS

Registered Accounts by County and Reporting Frequency
July 1989 and July 1990

County	July 1989 Total	July 1990 Monthly	July 1990 Quarterly	July 1990 Annual	July 1990 Total
Adams	690	208	229	276	713
Asotin	636	139	213	275	627
Benton	3,938	1,005	1,460	1,684	4,149
Chelan	3,346	978	1,189	1,294	3,461
Clallam	3,913	906	1,512	1,727	4,145
Clark	9,425	2,164	3,832	4,288	10,284
Columbia	222	54	65	91	210
Cowlitz	3,707	993	1,230	1,648	3,871
Douglas	918	201	335	427	963
Ferry	331	49	140	154	343
Franklin	1,452	459	523	556	1,538
Garfield	115	33	39	39	111
Grant	2,273	651	734	965	2,350
Grays Harbor	3,712	916	1,458	1,468	3,842
Island	2,478	499	935	1,265	2,699
Jefferson	1,615	304	699	840	1,843
King	96,660	22,575	36,162	43,151	101,888
Kitsap	8,660	1,695	3,119	4,546	9,360
Kittitas	1,434	360	542	624	1,526
Klickitat	833	181	340	364	885
Lewis	3,647	815	1,243	1,668	3,726
Lincoln	574	133	193	261	587
Mason	2,044	393	774	1,017	2,184
Okanogan	1,838	446	675	772	1,893
Pacific	1,256	307	511	525	1,343
Pend Oreille	451	81	197	203	481
Pierce	25,318	5,554	9,490	11,867	26,911
San Juan	1,368	261	591	683	1,535
Skagit	4,715	1,202	1,782	2,125	5,109
Skamania	286	55	123	136	314
Snohomish	24,186	5,295	9,526	11,418	26,239
Spokane	16,798	4,189	6,045	7,207	17,441
Stevens	1,587	346	568	785	1,699
Thurston	8,798	1,735	3,315	4,272	9,322
Wahkiakum	216	39	88	107	234
Walla Walla	1,888	510	591	815	1,916
Whatcom	7,590	1,877	2,972	3,547	8,396
Whitman	1,309	326	416	597	1,339
Yakima	7.285	2,082	2,609	2,878	7,569
SUBTOTAL	257,513	60,016	96,465	116,565	273,046
Out-Of-State	20,325	7,469	7,841	7,003	22,313
TOTAL	277,838	67,485	104,306	123,568	295,359

TABLE 15

NUMBER OF NEW BUSINESSES IN WASHINGTON
Statewide by Standard Industrial Classification (SIC)

Fiscal Years 1986-1990

Industry	SIC	1986	1987	1988	1989	1990
Agriculture, fishing, forestry, mining	01-14	1,135	1,132	1,489	1,518	1,832
Construction	15-17	6,535	5,255	4,570	4,668	6,026
Manufacturing	20-39	1,548	1,537	1,829	2,511	2,655
Wood/paper products	24 & 26	661	670	990	1,412	1,419
Furniture	25	112	82	64	88	142
Printing/publishing	27	359	335	340	469	468
Chemicals/metals	28-34	54	84	75	89	118
Machinery	35-36	150	143	159	175	167
Transportation equip	37	171	179	153	159	170
Other manufacturing	20-23, 38-39	41	44	48	119	171
Transportation	40-47	1,061	1,004	1,130	1,127	1,259
Utilities	48-49	89	102	102	288	162
Wholesale Trade	50-51	4,129	3,470	2,849	2,845	3,105
Retail Trade	52-59	13,703	12,360	11,192	11,224	11,881
Merchandise/apparel	53 & 56	826	734	650	733	913
Food stores	54	1,006	1,009	759	564	532
Vehicles/gasoline	55	941	762	563	534	515
Furniture/appliances	57	1,500	1,277	952	739	776
Restaurants/bars	58	1,836	1,611	1,365	1,333	1,539
Other retail stores	52 & 59	7,594	6,967	6,903	7,321	7,606
Finance/insurance/ real estate	60-67	1,297	1,515	1,493	2,683	1,795
Services	70-99	16,686	16,222	17,214	18,047	16,371
Personal services	72	2,395	2,126	2,323	2,143	1,822
Business services	73	6,785	6,981	7,861	5,471	5,626
Auto repair/rental	75	1,733	1,431	1,259	1,202	1,265
Medical services	80	1,232	1,307	1,320	1,242	1,344
Other services	70, 76-79, 81-99	4,541	4,377	4,451	7,989	6,314
TOTAL NEW FIRMS		45,183	42,597	41,868	44,911	45,086

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 16

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County, Fiscal Years 1986-1990

County	1986	1987	1988	1989	1990
Adams	72	92	85	83	74
Asotin	99	97	85	93	88
Benton	683	616	601	663	635
Chelan	540	534	436	442	379
Clallam	605	604	525	583	530
Clark	1,731	1,609	1,644	1,779	1,833
Columbia	26	36	33	24	19
Cowlitz	634	577	526	575	529
Douglas	43	50	119	124	102
Ferry	53	50	51	49	51
Franklin	212	211	171	240	201
Garfield	9	14	10	13	2
Grant	291	285	269	297	245
Grays Harbor	575	511	539	600	509
Island	361	321	313	396	395
Jefferson	219	243	218	256	293
King	16,563	15,807	15,097	15,558	15,612
Kitsap	1,433	1,412	1,345	1,490	1,508
Kittitas	176	156	198	249	190
Klickitat	137	144	127	132	120
Lewis	514	483	504	549	451
Lincoln	57	67	72	77	39
Mason	317	300	283	321	314
Okanogan	292	223	215	237	215
Pacific	176	171	159	192	178
Pend Oreille	67	64	71	81	62
Pierce	4,268	3,933	3,913	3,964	4,156
San Juan	245	192	203	201	210
Skagit	681	604	660	641	716
Skamania	54	48	46	45	57
Snohomish	4,062	3,888	3,815	3,973	4,214
Spokane	2,917	2,615	2,364	2,504	2,355
Stevens	245	212	216	265	238
Thurston	1,472	1,359	1,462	1,558	1,486
Wahkiakum	44	21	38	30	35
Walla Walla	296	253	215	239	215
Whatcom	1,257	1,009	1,020	1,276	1,372
Whitman	169	146	192	151	154
Yakima	1,031	980	942	1,003	894
Out of State	2,557	2,660	3,086	3,953	4,410
TOTALS	45,183	42,597	41,868	44,911	45,086

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 17

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County and Major Industry, Fiscal Year 1990

County	Construc-tion	Manufac-turing	Wholesale Trade	Retail Trade	Services	All Other
Adams	5	1	2	26	23	17
Asotin	8	5	4	29	35	7
Benton	83	25	27	204	259	37
Chelan	51	15	10	126	139	38
Clallam	75	69	13	139	167	67
Clark	284	146	96	415	682	210
Columbia	1	0	0	8	9	1
Cowlitz	45	91	18	143	164	68
Douglas	18	1	3	29	35	16
Ferry	4	19	3	9	12	4
Franklin	21	8	15	69	68	20
Garfield	0	0	1	0	1	0
Grant	17	8	9	86	104	21
Grays Harbor	48	105	22	116	144	74
Island	64	27	12	122	119	51
Jefferson	49	42	10	66	94	32
King	1,822	560	977	3,940	6,617	1,696
Kitsap	224	88	56	397	579	164
Kittitas	14	11	7	81	50	27
Klickitat	17	21	1	40	27	14
Lewis	39	112	14	97	125	64
Lincoln	3	2	1	18	10	5
Mason	43	45	13	98	76	39
Okanogan	22	20	9	69	69	26
Pacific	13	33	11	44	46	31
Pend Oreille	8	17	0	13	16	8
Pierce	626	202	173	1,105	1,572	478
San Juan	37	13	6	59	62	33
Skagit	123	75	36	161	210	111
Skamania	4	15	1	23	9	5
Snohomish	800	210	180	1,059	1,511	454
Spokane	256	161	140	701	882	215
Stevens	19	90	6	46	55	22
Thurston	231	91	58	377	594	135
Wahkiakum	1	11	1	7	6	9
Walla Walla	24	3	6	80	83	19
Whatcom	231	77	80	326	438	220
Whitman	6	8	9	60	57	14
Yakima	78	39	47	323	292	115
Out of State	612	189	1,028	1,170	938	473
TOTAL NEW FIRMS	6,026	2,655	3,105	11,881	16,379	5,040

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

Section II
PROPERTY TAX LEVIES AND COLLECTIONS

Table 18 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1986 - 1990

Table 19 - Property Tax Levies by County, Due in Calendar 1989 and 1990

Table 20 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1985 - 1990

Table 21 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1991

Table 22 - Number of Taxing Districts by Type, 1986 - 1990

Table 23 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1989

Table 24 - Property Tax Collections and Year-End Delinquency, Statewide Totals, 1935 - 1989

TABLE 18

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1986-1990
Dollars in Thousands

Category	1986 Amount ($000)	1986 Percent	1987 Amount ($000)	1987 Percent	1988 Amount ($000)	1988 Percent
TOTAL	$1,784,467	100.0%	$2,042,279	100.0%	$2,145,568	100.0 %
SCHOOLS	964,314	54.0	1,132,466	55.5	1,176,203	54.8
State (Regular)	561,089	31.4	595,196	29.1	615,523	28.7
Local (Special)	403,225	22.6	537,270	26.3	560,680	26.1
Maint. & Oper	281,152	15.8	346,486	17.0	365,228	17.0
Cap./Trans. Project	1,134	0.1	30,054	1.5	1,436	0.1
Bonds	120,939	6.8	160,730	7.9	194,016	9.0
COUNTY	354,537	19.9	386,116	18.9	416,513	19.4
Current Expense (Regular)	191,237	10.7	209,204	10.2	225,596	10.5
Other County Regular	17,027	1.0	16,397	0.8	17,857	0.8
Road District (Regular)	112,881	6.3	125,128	6.1	135,569	6.3
Diverted Road Funds	7,904	0.4	4,530	0.2	3,564	0.2
County Special	25,488	1.4	30,857	1.5	33,927	1.6
CITIES AND TOWNS	247,788	13.9	279,818	13.7	295,639	13.8
Regular Levies	198,128	11.1	225,070	11.0	241,762	11.3
Special Levies	49,660	2.8	54,748	2.7	53,878	2.5
DISTRICTS	217,828	12.2	243,879	11.9	257,212	12.0
Total Regular	190,812	10.7	212,404	10.4	228,282	10.6
Total Special	27,016	1.5	31,475	1.5	28,930	1.3
Port General (Regular)	36,601	2.1	38,263	1.9	42,442	2.0
Port Ind. Dev./Bonds (Reg.)	13,105	0.7	15,223	0.7	16,674	0.8
Port Special	724	0.0	0	0.0	(724)	(100.0)
Fire Protection Regular	70,530	4.0	80,735	4.0	85,815	4.0
Fire Protection Special	13,748	0.8	11,583	0.6	12,749	0.6
Library Regular	34,142	1.9	39,126	1.9	40,967	1.9
Library Special	624	0.0	2,844	0.1	2,885	0.1
Hospital Regular	7,169	0.4	7,791	0.4	8,742	0.4
Hospital Special	6,725	0.4	7,227	0.4	6,915	0.3
Emergency Medical Regular	23,926	1.3	25,656	1.3	28,373	1.3
Emergency Medical Special	2,239	0.1	1,357	0.1	8	0.0
Parks Regular	3,812	0.2	4,040	0.2	4,619	0.2
Parks Special	2,976	0.2	7,057	0.3	4,565	0.2
Other Regular	1,527	0.1	1,570	0.1	650	0.0
Other Special	113	0.0	253	0.0	1,096	0.1

TABLE 18, Contd.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1986-1990
Dollars in Thousands

Category	1989 Amount ($000)	1989 Percent	1990 Amount ($000)	1990 Percent	1989 to 1990 Comparison Amount ($000)	1989 to 1990 Comparison Percent Change
TOTAL	$2,359,013	100.0%	$2,500,087	100.0%	$141,075	6.0 %
SCHOOLS	1,300,880	55.1	1,381,212	55.2	80,332	6.2
State (Regular)	636,246	27.0	695,474	27.8	59,228	9.3
Local (Special)	664,634	28.2	685,738	27.4	21,104	3.2
Maint. & Oper	415,283	17.6	436,862	17.5	21,580	5.2
Cap./Trans. Project	36,417	1.5	18,552	0.7	(17,864)	(49.1)
Bonds	212,935	9.0	230,323	9.2	17,388	8.2
COUNTY	458,600	19.4	490,098	19.6	31,498	6.9
Current Expense (Regular)	243,284	10.3	262,707	10.5	19,423	8.0
Other County Regular	19,559	0.8	22,234	0.9	2,674	13.7
Road District (Regular)	149,600	6.3	162,139	6.5	12,539	8.4
Diverted Road Funds	?,363	0.1	1,816	0.1	(547)	(23.1)
County Special	43,794	1.9	41,203	1.6	(2,591)	(5.9)
CITIES AND TOWNS	314,719	13.3	339,107	13.6	24,387	7.7
Regular Levies	261,099	11.1	278,569	11.1	17,470	6.7
Special Levies	53,620	2.3	60,538	2.4	6,918	12.9
DISTRICTS	284,813	12.1	289,671	11.6	4,857	1.7
Total Regular	238,072	10.1	250,107	10.0	12,035	5.1
Total Special	46,742	2.0	39,564	1.6	(7,178)	(15.4)
Port General (Regular)	48,154	2.0	52,008	2.1	3,854	8.0
Port Ind. Dev./Bonds (Reg.)	12,075	0.5	11,047	0.4	(1,028)	(8.5)
Port Special	591	0.0	1,154	0.1	711	0.0
Fire Protection Regular	89,873	3.8	92,188	3.7	2,315	2.6
Fire Protection Special	24,564	1.0	16,568	0.7	(7,995)	(32.5)
Library Regular	43,843	1.9	47,764	1.9	3,921	8.9
Library Special	4,276	0.2	5,405	0.2	1,129	26.4
Hospital Regular	9,721	0.4	10,705	0.4	984	10.1
Hospital Special	7,175	0.3	8,615	0.3	1,440	20.1
Emergency Medical Regular	29,257	1.2	30,789	1.2	1,532	5.2
Emergency Medical Special	1,700	0.1	1,861	0.1	161	9.5
Parks Regular	4,567	0.2	5,088	0.2	521	11.4
Parks Special	7,147	0.3	5,751	0.2	(1,396)	(19.5)
Other Regular	581	0.0	518	0.0	(64)	(10.9)
Other Special	1,156	0.0	1,363	0.1	207	17.9

TABLE 19

PROPERTY TAX LEVIES BY COUNTY

Due in Calendar 1989 and 1990

County	1989 ($000)	1990 ($000)	Change ($000)	Percent Change
Adams	$ 7,766	$ 8,067	$ 301	3.9 %
Asotin	4,688	4,993	305	6.5
Benton	44,261	43,267	(994)	(2.2)
Chelan	22,722	26,227	3,505	15.4
Clallam	22,163	23,475	1,313	5.9
Clark	94,273	102,356	8,082	8.6
Columbia	2,117	2,279	162	7.7
Cowlitz	38,824	40,124	1,301	3.3
Douglas	10,897	11,524	627	5.8
Ferry	1,998	2,599	601	30.1
Franklin	17,751	17,603	(148)	(0.8)
Garfield	1,846	1,590	(255)	(13.8)
Grant	24,242	25,107	865	3.6
Grays Harbor	24,944	25,837	893	3.6
Island	22,045	25,293	3,248	14.7
Jefferson	10,433	11,227	794	7.6
King	960,618	1,022,421	61,803	6.4
Kitsap	74,062	76,830	2,768	3.7
Kittitas	9,251	9,676	425	4.6
Klickitat	6,446	7,158	712	11.0
Lewis	23,673	24,605	932	3.9
Lincoln	7,074	7,449	375	5.3
Mason	17,777	18,448	671	3.8
Okanogan	11,682	12,426	743	6.4
Pacific	8,198	8,346	147	1.8
Pend Oreille	3,264	4,618	1,355	41.5
Pierce	250,344	267,548	17,204	6.9
San Juan	10,495	11,074	579	5.5
Skagit	34,079	37,056	2,976	8.7
Skamania	2,638	2,776	138	5.2
Snohomish	204,078	225,943	21,865	10.7
Spokane	144,847	147,709	2,862	2.0
Stevens	10,085	10,257	172	1.7
Thurston	76,094	78,008	1,914	2.5
Wahkiakum	940	921	(19)	(2.1)
Walla Walla	19,897	20,350	453	2.3
Whatcom	56,996	58,717	1,721	3.0
Whitman	15,826	15,190	(636)	(4.0)
Yakima	59,678	60,992	1,314	2.2
TOTAL	$2,359,013	$2,500,087	$141,075	6.0 %

TABLE 20

PROPERTY TAX LEVY RATES BY COUNTY
Average Rates/$1,000 Assessed Value By Year Due, 1985-1990

County	1985	1986	1987	1988	1989	1990
Adams	$11.64	$12.13	$12.92	$13.47	$13.21	$13.78
Asotin	13.62	14.28	14.92	15.05	15.00	15.44
Benton	11.61	12.52	13.88	14.93	15.46	15.11
Chelan	12.36	12.59	12.51	13.78	12.56	13.81
Clallam	9.59	10.84	11.41	11.99	12.52	12.75
Clark	11.45	11.75	12.40	12.89	13.53	13.89
Columbia	14.63	13.95	15.11	11.38	13.79	14.54
Cowlitz	12.03	11.71	12.33	11.72	11.98	12.11
Douglas	11.42	11.68	12.98	13.05	13.81	14.24
Ferry	8.65	8.44	8.99	9.54	9.53	10.18
Franklin	13.14	14.03	15.06	16.62	16.40	16.40
Garfield	13.79	15.88	15.79	16.96	18.21	15.68
Grant	12.37	12.72	13.48	13.60	14.01	14.17
Grays Harbor	11.94	12.72	13.25	13.63	14.30	14.50
Island	8.54	8.73	8.75	9.62	9.78	10.58
Jefferson	8.88	9.19	10.36	10.69	10.97	11.47
King	11.10	11.72	13.12	13.33	13.80	14.13
Kitsap	10.00	10.24	11.79	11.94	13.03	12.98
Kittitas	10.59	10.78	11.12	11.52	11.48	11.72
Klickitat	11.72	12.55	12.60	12.88	13.24	14.18
Lewis	10.57	10.85	12.01	12.26	12.53	12.66
Lincoln	12.42	14.35	13.65	13.29	14.52	14.81
Mason	9.89	10.39	10.91	11.42	12.50	12.79
Okanogan	11.32	13.44	12.59	13.25	13.77	14.31
Pacific	13.19	13.19	12.57	14.27	14.37	14.55
Pend Oreille	11.32	11.64	12.67	12.19	12.43	11.79
Pierce	13.84	13.38	15.08	15.88	15.93	15.88
San Juan	8.43	8.49	8.43	9.16	9.50	9.60
Skagit	9.84	10.21	11.85	12.49	12.68	12.92
Skamania	9.75	10.18	10.30	13.74	9.59	9.50
Snohomish	10.19	10.64	11.95	12.17	13.14	13.66
Spokane	12.64	12.69	13.12	14.49	15.48	15.60
Stevens	11.14	10.44	11.10	11.45	11.03	11.23
Thurston	13.22	13.61	15.29	15.41	16.42	15.92
Wahkiakum	11.58	11.77	12.32	12.17	12.09	11.55
Walla Walla	12.13	12.14	12.89	12.96	13.39	14.11
Whatcom	11.42	11.22	11.89	12.39	13.42	13.14
Whitman	15.12	14.89	15.15	15.58	16.10	15.60
Yakima	11.14	11.23	12.50	12.73	13.80	13.78
STATE	$11.44	$11.79	$12.97	$13.35	$13.88	$14.11

TABLE 21

PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1991

Year Due	Assessed Valuation ($000)[1] County	State	Total	Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
1910	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915	865,995	159,466	1,025,461	36,818	8.98
1920	902,525	153,977	1,056,502	60,143	14.23
1925	999,658	148,258	1,147,916	67,004	14.59
1930	1,088,837	162,067	1,250,904	81,095	16.21
1935	852,482	112,669	965,151	48,368	12.53
1940	818,684	159,803	978,487	41,505	10.61
1945	987,810	181,507	1,169,317	46,160	9.87
1950	1,490,903	206,402	1,697,305	86,025	12.67
1955	2,118,359	230,078	2,348,437	116,833	12.44
1960	2,919,367	307,112	3,226,480	175,998	13.64
1961	3,129,225	317,901	3,447,126	204,413	14.83
1962	3,290,578	325,635	3,616,213	214,979	14.86
1963	3,465,939	339,348	3,805,287	231,541	15.21
1964	3,655,050	347,009	4,002,059	252,611	15.78
1965	3,835,198	346,916	4,182,114	267,923	16.02
1966	4,040,600	341,824	4,382,424	285,456	16.29
1967	4,561,872	346,473	4,908,345	338,423	17.24
1968	4,966,600	342,965	5,309,565	395,951	18.64
1969	5,562,045	365,605	5,927,650	465,293	19.63
1970	6,107,912	389,227	6,497,139	533,244	20.52
1971	13,711,635	828,263	14,539,898	622,946	21.42
1972	14,348,242	857,376	15,205,618	651,005	21.41
1973	16,821,800	1,099,759	17,921,559	674,458	18.82
1974	18,065,726	1,230,384	19,296,110	716,189	18.56
1975	38,211,161	2,548,447	40,759,608	806,038	19.78
1976	42,496,185	2,710,696	47,206,880	727,430	16.09
1977	48,357,404	3,023,877	51,381,281	927,390	18.05
1978	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983	137,936,548	5,476,328	143,412,876	1,434,255	10.06
1984	134,961,347	5,803,775	140,765,122	1,508,700	10.83
1985	141,743,344	6,453,551	148,196,895	1,678,405	11.44
1986	145,734,943	6,849,528	152,584,470	1,784,467	11.79
1987	151,411,961	7,318,434	158,730,395	2,042,279	12.97
1988	154,633,726	7,603,997	162,237,723	2,354,013	13.88
1989	163,556,767	7,608,043	171,164,810	2,359,013	13.88
1990	170,351,042	7,943,678	178,294,720	2,500,087	14.11
1991	208,685,612	9,213,922	217,899,534	n.a.	n.a.

n.a. - not available

1 County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

2 Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

TABLE 22

NUMBER OF TAXING DISTRICTS BY TYPE

1986-1990

Taxing District	1986	1987	1988	1989	1990
State	1	1	1	1	1
Counties	39	39	39	39	39
Cities and Towns	269	266	266	268	268
Road	39	39	39	39	39
School	299	296	296	296	296
Public Utility	32	30	30	30	30
Library	16	16	16	16	16
Port	73	75	75	76	76
Water	124	126	126	124	121
Fire	422	422	419	416	414
Sewer	45	45	43	43	44
Metropolitan	2	2	2	2	2
Park	1	1	1	1	1
Flood	1	1	1	1	1
Flood Zone	20	20	20	19	19
Hospital	52	51	51	52	53
Airport	1	1	1	1	1
Ferry	1	1	1	1	1
Cemetery	98	99	100	100	100
Mosquito Control	11	11	11	11	11
Park-Recreation	44	45	46	50	51
Emergency Medical*	8	9	71	93	95
Irrigation	3	3	2	2	2
Cultural-Arts	1	1	1	1	1
Totals	1,599	1,603	1,658	1,682	1,682
Tax Code Areas	3,028	2,993	2,971	3,006	3,012

*Typically integrated with a fire district.

TABLE 23

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar Year 1989

County	Current Taxes 1989 Tax Roll	Current Taxes Collections	Delinquent Taxes Due Jan. 1, 1989	Delinquent Taxes Collections
Adams	$ 7,765,982	$ 7, 256,945	$ 1,389,243	$ 759,512
Asotin	4,720,987	4,477,390	515,973	282,117
Benton	44,626,495	42,571,681	5,244,102	2,538,898
Chelan	22,72,143	21,923,963	1,653,678	882,533
Clallam	22,162,924	21,216,525	1,906,227	1,092,529
Clark	94,413,757	90,125,029	10,252,818	4,816,122
Columbia	2,116,674	2,015,841	191,519	103,794
Cowlitz	38,849,564	37,724,340	2,676,427	1,629,679
Douglas	10,866,097	10,442,420	997,445	520,228
Ferry	1,998,311	1,892,977	318,417	173,740
Franklin	17,771,206	16,414,224	3,215,994	1,624,505
Garfield	1,847,700	1,792,845	90,612	37,444
Grant	24,284,515	22,809,887	3,208,301	1,714,099
Grays Harbor	25,189,923	23,519,504	3,359,301	1,840,803
Island	22,111,405	21,138,689	1,614,192	993,183
Jefferson	10,434,462	10,094,226	911,105	498,044
King	960,979,051	929,502,377	37,073,148	23,140,477
Kitsap	74,108,541	70,826,734	6,836,988	3,938,126
Kittitas	9,251,087	8,791,077	1,244,161	657,007
Klickitat	6,446,088	5,844,929	1,568,598	670,150
Lewis	23,672,929	22,689,057	1,810,458	1,161,825
Lincoln	7,075,215	6,728,182	777,295	416,772
Mason	17,778,256	16,660,553	2,065,342	1,140,196
Okanogan	11,682,296	10,595,094	2,071,604	1,119,574
Pacific	8,198,390	7,431,494	1,525,990	692,461
Pend Oreille	3,265,513	2,924,690	722,292	391,890
Pierce	250,413,921	237,465,110	20,617,221	11,677,888
San Juan	10,496,135	9,989,295	1,434,076	939,037
Skagit	34,143,904	33,073,449	2,438,054	1,531,113
Skamania	2,638,339	2,447,294	517,795	315,663
Snohomish	204,151,909	195,569,915	12,747,953	7,898,994
Spokane	145,016,299	137,717,931	12,226,745	6,159,718
Stevens	10,086,516	9,548,790	1,013,407	527,468
Thurston	76,144,782	72,832,419	5,836,481	3,349,990
Wahkiakum	845,282	793,720	147,057	47,004
Walla Walla	19,817,601	19,209,676	1,433,348	728,738
Whatcom	57,025,190	54,752,509	4,024,785	2,536,306
Whitman	15,823,974	15,209,852	1,424,756	797,165
Yakima	59,697,649	56,564,151	5,840,023	3,407,261
TOTAL	$2,360,641,012	$2,262,584,784	$162,942,931	$92,752,053

TABLE 23, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar Year 1989

Total Current And Delinquent Taxes				Collections
Due Jan. 1, 1989	Collections	Net Changes During 1989	Unpaid Dec. 31, 1989	as % of Current Roll
$ 9,155,225	$ 8,016,457	$ (218,306)	$ 920,462	103.2%
5,236,960	4,759,507	(7,040)	470,413	100.8
49,870,597	45,110,579	(192,634)	4,567,386	101.1
24,375,821	22,806,496	(215,156)	1,354,169	100.4
24,069,151	22,309,054	(25,374)	1,734,723	100.7
104,666,575	94,941,151	(2,523,703)	7,201,721	100.6
2,308,193	2,119,635	(17,689)	170,869	100.1
41,525,991	39,354,019	(97,602)	2,074,370	101.3
11,863,542	10,962,648	(23,553)	877,341	100.9
2,316,728	2,066,717	2,764	252,775	103.4
20,987,200	18,038,729	(72,445)	2,876,026	101.5
1,938,312	1,830,289	1,696	109,719	99.1
27,492,816	24,523,986	(242,421)	2,726,409	101.0
28,549,224	25,360,307	57,590	3,246,508	100.7
23,725,597	22,131,872	(54,957)	1,538,768	100.1
11,345,567	10,592,270	90,576	843,873	101.5
998,052,199	952,642,854	(3,626,376)	41,782,967	99.1
80,945,529	74,764,860	776,175	6,956,843	100.9
10,495,248	9,448,084	(55,084)	992,080	102.1
8,014,686	6,515,079	(207,985)	1,291,622	101.1
25,483,387	23,850,882	415,488	2,047,993	100.8
7,852,510	7,144,954	(239,348)	468,208	101.0
19,843,598	17,800,749	(58,065)	1,984,782	100.1
13,753,900	11,714,668	(59,159)	1,980,073	100.3
9,724,380	8,123,955	20,582	1,621,007	99.1
3,987,805	3,316,580	8,561	679,786	101.6
271,031,142	249,142,998	354,017	22,242,161	99.5
11,930,211	10,928,332	2,299	1,004,178	104.1
36,581,958	34,604,562	304,744	2,282,140	101.3
3,156,134	2,762,957	(17,057)	376,123	104.7
216,899,862	203,468,909	(55,118)	13,375,835	99.7
157,243,044	143,877,649	(664,585)	12,700,812	99.2
11,099,923	10,076,258	(79,392)	944,273	99.9
81,981,263	76,182,409	65,476	5,864,330	100.0
992,339	840,724	984	152,599	99.5
21,250,949	19,938,414	(259,428)	1,053,107	100.6
61,049,975	57,288,815	60,675	3,821,835	100.5
17,248,730	16,007,017	(312,246)	929,467	101.2
65,537,672	59,971,412	(20,033)	5,546,227	100.5
$2,523,583,943	$2,355,336,837	$(7,183,128)	$161,063,980	99.8%

TABLE 24

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1989

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1989	$2,360,641,012	$2,262,584,784	$162,942,931	$92,752,053
1988	2,148,172,627	2,057,563,730	162,717,181	87,305,883
1987	2,043,318,683	1,945,318,208	152,893,594	82,737,911
1986	1,786,105,314	1,693,545,803	134,435,415	71,883,906
1985	1,676,629,858	1,590,938,162	116,881,719	64,623,647
1984	1,510,422,489	1,438,065,812	112,361,456	62,349,494
1983	1,435,450,474	1,369,265,095	125,461,701	76,770,303
1982	1,245,041,196	1,180,552,702	126,071,176	64,827,171
1981	1,130,092,590	1,062,458,238	118,044,466	58,701,489
1980	1,007,542,305	947,179,997	101,607,218	43,669,528
1979	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978	1,004,437,012	957,740,389	80,651,919	39,911,982
1977	922,595,258	883,696,858	77,285,723	35,540,130
1976	727,966,021	693,953,609	80,141,746	35,183,058
1975	807,696,756	766,463,520	71,920,968	30,026,271
1970	533,352,149	508,000,355	30,180,508	12,820,182
1965	267,926,402	258,818,324	15,971,601	7,763,864
1960	176,009,580	169,396,853	10,152,998	4,633,012
1955	116,882,542	112 998,479	7,086,396	3,568,268
1950	85,659,296	82,038,204	6,232,684	3,349,215
1945	46,092,054	44,393,091	4,904,694	2,115,157
1940	41,425,682	37,937,552	21,680,587	8,065,291
1935	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 24, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1989

Total Current & Delinquent Taxes				Total Collections as % of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$2,523,583,943	$2,355,336,837	$-7,183,128	$161,063,980	99.8%
2,310,889,808	2,144,869,613	-2,561,415	163,486,063	99.8
2,196,212,277	2,028,056,198	-5,381,453	162,774,626	99.3
1,920,540,729	1,765,429,709	-2,071,224	153,039,796	98.8
1,793,511,577	1,655,561,809	-3,500,147	134,449,621	98.7
1,622,783,945	1,500,415,306	-6,305,590	116,063,049	99.3
1,560,912,176	1,446,035,401	-3,363,270	111,513,504	100.7
1,371,112,372	1,245,379,869	- 259,941	125,472,562	100.0
1,248,137,059	1,121,159,730	-1,072,565	125,904,764	99.2
1,109,149,521	990,849,528	- 138,777	118,161,216	98.3
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
238,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

Section III
PROPERTY VALUATIONS AND ASSESSMENT RATIOS

Table 25 - Indicated Property Tax Ratios by County, by Assessment Years, 1985 - 1990

Table 26 - Property Tax Ratios by County; Real, Personal, and Indicated Ratios, Assessment Years 1989 - 1990

Table 27 - 1990 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 28 - 1990 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 29 - 1990 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 30 - Other 1990 Property Valuation Statistics; Valuation of New Property, Revaluation; and Senior Citizens Exempt Property

Table 31 - 1990 Assessed Valuation of Locally Assessed Personal Property by County

Table 32 - 1990 Valuation of State Assessed Vessels; Commercial Boats Subject to Property Tax

Table 33 - 1990 Assessed and Actual Value of All Taxable Property and Computation of 1990 State Property Tax Levy

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TABLE 25

INDICATED PROPERTY TAX RATIOS BY COUNTY
By Assessment Years, 1985-1990

County	1985	1986	1987	1988	1989	1990
Adams	91.0	93.1	95.3	95.2	92.6	92.7
Asotin	85.5	86.9	91.0	91.1	88.9	89.6
Benton	96.2	96.6	96.4	92.4	95.9	91.4
Chelan	85.2	88.0	89.0	90.4	91.9	87.5
Clallam	98.1	98.8	98.6	95.2	91.3	82.1
Clark	99.4	99.7	99.1	99.4	95.3	95.6
Columbia	86.5	94.4	98.1	98.9	98.7	95.6
Cowlitz	99.4	99.0	99.1	98.9	95.0	88.8
Douglas	95.5	96.8	96.7	97.9	95.2	94.5
Ferry	97.5	99.5	99.2	97.1	91.8	87.0
Franklin	92.5	95.6	93.3	97.1	96.0	94.0
Garfield	95 8	93.1	96.6	93.5	94.8	94.1
Grant	84.2	89.7	90.5	97.6	93.7	92.8
Grays Harbor	99.0	99.5	99.1	98.8	96.5	94.2
Island	94.5	100.0	99.8	99.2	96.3	96.2
Jefferson	99.4	99.3	99.4	97.4	95.4	90.8
King	93.7	95.5	93.2	96.1	87.1	95.8
Kitsap	98.0	93.9	97.9	97.8	92.6	89.2
Kittitas	98.7	99.4	99.7	99.3	99.0	93.5
Klickitat	90.9	94.7	94.9	92.0	90.4	95.2
Lewis	96.5	98.6	97.4	96.8	98.3	94.9
Lincoln	92.5	95.1	95.1	93.8	96.7	95.4
Mason	98.0	99.1	96.7	92.0	91.2	88.8
Okanogan	85.6	93.0	87.0	88.8	86.5	85.0
Pacific	91.0	90.2	93.9	96.8	89.8	86.5
Pend Oreille	91.7	90.3	97.7	90.8	88.3	87.9
Pierce	97.3	97.3	95.0	99.1	93.9	92.1
San Juan	95.7	98.3	97.4	98.9	93.4	82.3
Skagit	98.3	99.3	96.7	98.6	94.5	89.5
Skamania	93.6	97.4	96.7	97.9	97.0	95.1
Snohomish	98.2	96.9	96.8	96.3	89.2	84.7
Spokane	93.0	94.9	97.1	99.9	95.1	90.5
Stevens	91.7	96.6	95.3	97.1	90.7	90.4
Thurston	98.4	92.2	97.7	96.6	95.0	90.4
Wahkiakum	85.8	82.4	85.9	93.5	94.8	86.6
Walla Walla	94.3	93.9	96.9	97.7	95.0	94.4
Whatcom	97.9	100.0	99.1	96.6	87.8	78.2
Whitman	83.3	85.5	84.9	85.0	84.8	88.1
Yakima	96.0	97.9	98.5	94.8	93.7	90.4
STATEWIDE	95.2	96.1	95.3	96.7	90.5	92.2

TABLE 26

PROPERTY TAX RATIOS BY COUNTY
Assessment Years 1989-1990

County	Real		Personal		Indicated	
	1989	1990	1989	1990	1989	1990
Adams	94.3	93.2	85.9	90.4	92.6	92.7
Asotin	90.7	91.4	67.3	72.4	88.9	89.6
Benton	95.4	90.2	99.4	99.8	95.9	91.4
Chelan	92.4	89.7	87.6	75.7	91.9	87.5
Clallam	91.8	81.6	86.4	86.8	91.3	82.1
Clark	95.6	96.0	91.9	91.0	95.3	95.6
Columbia	100.0	95.8	91.8	94.4	98.7	95.6
Cowlitz	95.4	88.6	90.7	91.1	95.0	88.8
Douglas	95.4	95.3	93.5	86.8	95.2	94.5
Ferry	90.6	86.7	100.0	89.4	91.8	87.0
Franklin	97.2	94.1	89.5	93.5	96.0	94.0
Garfield	97.1	94.7	85.3	91.7	94.8	94.1
Grant	94.2	92.8	90.2	92.7	93.7	92.8
Grays Harbor	96.9	93.8	93.8	97.5	96.5	94.2
Island	96.8	96.7	85.2	83.0	96.3	96.2
Jefferson	95.2	90.2	97.7	96.8	95.4	90.8
King	85.8	95.5	100.0	99.1	87.1	95.8
Kitsap	92.2	88.8	100.0	97.3	92.6	89.2
Kittitas	99.1	93.2	98.0	95.7	99.0	93.5
Klickitat	91.0	96.6	86.5	85.8	90.4	95.2
Lewis	98.7	94.8	97.2	95.2	98.3	94.9
Lincoln	97.2	97.1	94.9	89.1	96.7	95.4
Mason	91.0	89.1	93.9	84.6	91.2	88.8
Okanogan	86.3	85.7	88.8	79.3	86.5	85.0
Pacific	90.2	85.7	86.3	94.1	89.8	86.5
Pend Oreille	88.6	87.6	82.2	97.6	88.3	87.9
Pierce	93.9	92.6	93.9	86.2	93.9	92.1
San Juan	94.0	82.5	77.8	77.6	93.4	82.3
Skagit	93.7	88.3	100.0	97.1	94.5	89.5
Skamania	99.0	94.5	91.1	96.7	97.0	95.1
Snohomish	88.4	83.3	97.8	100.0	89.2	84.7
Spokane	94.9	89.4	96.8	100.0	95.1	90.5
Stevens	92.2	90.6	85.4	89.7	90.7	90.4
Thurston	94.8	90.2	96.9	93.1	95.0	90.4
Wahkiakum	96.7	85.7	82.4	91.7	94.8	86.6
Walla Walla	94.6	95.2	97.9	89.2	95.0	94.4
Whatcom	87.2	76.5	93.1	94.2	87.8	78.2
Whitman	83.9	86.4	88.6	94.8	84.8	88.1
Yakima	93.4	89.5	96.0	97.0	93.7	90.4
STATEWIDE	89.9	91.9	96.6	95.7	90.5	92.2

TABLE 27

1990 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Lands & Improvements [3]
	Classified Lands [1]	All Other Lands [2]	Total		
Adams	$ 187,157,830	$ 103,754,655	$ 290,912,485	$ 161,659,225	$ 452,571,710
Asotin	18,489,599	173,654,502	192,144,101	119,737,992	311,882,093
Benton	181,342,510	551,910,160	733,252,670	1,850,135,080	2,583,387,750
Chelan	1,224,814	914,794,078	916,018,892	842,888,428	1,758,907,320
Clallam	34,785,810	999,042,886	1,033,828,696	702,864,171	1,736,692,867
Clark	147,108,610	5,346,853,750	5,493,962,360	2,078,131,158	7,572,093,518
Columbia	70,445,300	26,102,040	96,547,340	42,736,830	139,284,170
Cowlitz	61,594,420	1,969,467,233	2,031,061,653	1,112,398,168	3,143,459,821
Douglas	89,767,800	492,559,960	582,327,760	178,834,900	761,162,660
Ferry	9,131,035	198,789,686	207,920,721	16,232,563	224,153,284
Franklin	246,133,800	314,341,090	560,474,890	337,416,400	897,891,290
Garfield	55,913,642	6,984,630	62,898,272	21,688,453	84,586,725
Grant	457,597,013	604,623,169	1,062,220,182	566,472,792	1,628,692,974
Grays Harbor	91,574,535	523,014,446	614,588,981	1,045,940,653	1,660,529,634
Island	20,338,963	2,288,410,670	2,308,749,633	511,165,221	2,819,914,854
Jefferson	21,201,895	715,882,965	737,084,860	254,086,935	991,171,795
King	180,214,306	25,282,358,406	25,462,572,712	67,272,451,161	92,735,023,873
Kitsap	20,450,719	4,995,045,282	5,015,496,001	1,290,709,931	6,306,205,932
Kittitas	103,646,590	373,483,157	477,129,747	283,885,977	761,015,724
Klickitat	74,959,516	267,905,720	342,865,236	167,439,023	510,304,259
Lewis	75,773,200	892,354,315	968,127,515	531,411,380	1,499,538,895
Lincoln	231,828,520	56,489,860	288,318,380	86,827,610	375,145,990
Mason	32,264,640	1,185,418,218	1,217,682,858	194,316,485	1,411,999,343
Okanogan	87,114,491	459,431,300	546,545,791	271,805,399	818,351,190
Pacific	57,746,790	361,579,885	419,326,675	123,246,735	542,573,410
Pend Oreille	13,468,492	519,856,492	533,324,984	38,478,791	571,803,775
Pierce	114,720,164	9,068,529,300	9,183,249,464	7,555,922,683	16,739,172,147
San Juan	28,436,310	1,135,448,192	1,163,884,502	90,921,884	1,254,806,386
Skagit	181,642,550	1,301,127,905	1,482,770,455	1,339,343,975	2,822,114,430
Skamania	13,154,488	183,094,515	196,249,003	30,132,090	226,381,093
Snohomish	143,106,980	8,858,922,265	9,002,029,245	8,681,548,121	17,683,577,366
Spokane	176,745,620	4,262,969,065	4,439,714,685	4,521,383,372	8,961,098,057
Stevens	33,716,749	556,556,919	590,273,668	161,287,288	751,560,956
Thurston	62,448,160	2,518,133,409	2,580,581,569	2,286,707,850	4,867,289,419
Wahkiakum	18,057,210	51,006,050	69,063,260	8,888,110	77,951,370
Walla Walla	212,733,014	531,336,814	744,069,828	568,057,417	1,312,127,245
Whatcom	247,421,335	2,286,324,055	2,533,745,390	2,039,920,395	4,573,665,785
Whitman	319,809,590	55,670,137	375,479,727	390,922,133	766,401,860
Yakima	440,794,954	1,524,535,896	1,965,330,850	1,982,971,196	3,948,302,046
State Total	$4,564,061,964	$81,957,763,077	$86,521,825,041	$109,760,967,975	$196,282,793,016

[1] Includes forest lands and current use assessments at current use values.
[2] Includes outside platted and unplatted areas.
[3] Excludes value exempt from regular property tax levies due to the senior citizen exemption.

TABLE 28

1990 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

County	Applications in Effect on 1/1/89	Acres [1]	True and Fair Value	Current Use Value	Difference
Adams	2,107	1,057,589	$ 286,370,165	$ 147,101,930	$ 139,268,235
Asotin	249	268,818	38,385,847	13,026,643	25,359,204
Benton	950	569,698	192,698,990	49,502,230	143,196,760
Chelan	10	1,476	638,770	121,813	516,957
Clallam	1,039	29,900	72,025,384	9,066,317	62,959,067
Clark	2,904	88,178	265,866,000	15,884,710	249,981,290
Columbia	486	361,042	127,542,900	60,940,680	66,602,220
Cowlitz	373	16,234	27,027,239	4,358,565	22,668,674
Douglas	2,002	904,774	226,801,000	89,767,800	137,033,200
Ferry	164	50,001	14,056,761	2,995,706	11,061,055
Franklin	1,743	564,182	241,976,800	165,408,700	76,568,100
Garfield	569	323,949	113,122,145	45,160,425	67,961,720
Grant	4,125	1,021,513	534,641,048	281,965,575	252,675,473
Grays Harbor	297	21,598	26,039,883	7,617,058	18,422,825
Island	345	15,682	61,057,723	5,619,057	55,438,666
Jefferson	173	5,465	18,735,900	4,076,955	14,658,945
King	1,010	35,023	248,768,600	51,178,133	197,590,467
Kitsap	163	4,684	29,007,940	6,594,211	22,413,729
Kittitas	796	219,264	122,402,400	45,683,060	76,719,340
Klickitat	1,116	534,929	112,388,185	39,660,580	72,727,605
Lewis	1,355	67,584	84,290,250	13,980,900	70,309,350
Lincoln	2,854	1,323,747	455,022,794	199,126,800	255,895,994
Mason	386	11,269	21,863,869	3,025,535	18,838,334
Okanogan	1,608	623,763	163,835,466	48,517,947	115,317,519
Pacific	235	15,819	28,291,905	8,903,355	19,388,550
Pend Oreille	227	26,485	13,071,011	2,191,043	10,879,968
Pierce	1,051	38,796	146,133,225	31,154,827	114,978,398
San Juan	264	14,874	53,399,260	10,765,310	42,633,950
Skagit	2,508	108,963	253,171,677	66,031,720	187,139,957
Skamania	184	4,852	11,669,230	2,240,035	9,429,195
Snohomish	1,267	59,524	201,043,700	47,433,500	153,610,200
Spokane	2,488	538,047	400,262,880	94,121,060	306,141,820
Stevens	387	49,890	21,421,255	7,586,746	13,834,509
Thurston	675	45,133	85,928,800	9,340,510	76,588,290
Wahkiakum	120	7,989	6,896,030	2,742,500	4,153,530
Walla Walla	1,339	701,603	348,921,380	179,174,345	169,747,035
Whatcom	2,682	116,704	323,798,980	79,409,190	244,389,790
Whitman	2,356	1,258,272	665,489,490	238,823,030	426,666,460
Yakima	3,391	419,631	356,975,905	127,831,995	229,143,910
State Total	45,998	11,526,944	$6,401,040,787	$2,218,130,496	$4,182,910,291

[1] Acreage, as reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 29

1990 VALUATION OF FOREST LAND

Privately-owned Classified and Designated Forest Land by County

County	Classified		Designated		Total Value
	Acres [1]	Value	Acres [1]	Value	
Adams	---	---	---	---	---
Asotin	20,648	$ 277,146	---	---	$ 277,146
Benton	---	---	---	---	---
Chelan	72,394	1,103,001	---	---	1,103,001
Clallam	295,225	20,520,595	17,782	$ 1,321,854	21,842,449
Clark	33,813	3,075,620	43,509	4,157,880	7,233,500
Columbia	26,068	602,830	---	---	602,830
Cowlitz	501,537	44,719,890	1,287	130,500	44,850,390
Douglas	---	---	---	---	---
Ferry	115,074	1,519,467	16,501	332,992	1,852,459
Franklin	---	---	---	---	---
Garfield	1,479	26,191	---	---	26,191
Grant	---	---	---	---	---
Grays Harbor47	647,022	66,047,359	21,837	2,399,058	68,446,417
Island	2,711	181,755	12,490	1,071,113	1,252,868
Jefferson	164,860	11,555,060	16,723	1,192,330	12,747,390
King	247,766	16,148,901	86,859	7,403,772	23,552,673
Kitsap	16,364	1,440,108	33,282	2,708,695	4,148,803
Kittitas	269,893	5,169,480	12,578	338,360	5,507,840
Klickitat	279,979	9,340,169	231	6,647	9,346,816
Lewis	701,764	61,543,800	2,925	248,500	61,792,300
Lincoln	---	---	---	---	---
Mason	216,572	18,413,525	67,220	5,287,380	23,700,905
Okanogan	64,732	787,010	15,807	215,712	1,002,722
Pacific	426,268	39,792,400	9,413	777,585	40,569,985
Pend Oreille	108,465	3,065,995	101,956	2,687,295	5,753,290
Pierce	211,313	16,455,975	68,582	6,142,450	22,598,425
San Juan	---	---	18,415	941,630	941,630
Skagit	232,260	16,962,870	9,903	1,196,910	18,159,780
Skamania	109,880	7,552,140	1,924	150,073	7,702,213
Snohomish	115,693	7,981,110	45,709	4,142,010	12,123,120
Spokane	---	---	96,576	2,717,010	2,717,010
Stevens	697,328	13,863,273	---	---	13,863,273
Thurston	61,507	4,944,770	72,227	6,228,480	11,173,250
Wahkiakum	106,453	10,706,880	612	56,630	10,763,510
Walla Walla	1,589	46,962	2,875	75,607	122,569
Whatcom	118,602	7,861,880	15,795	1,268,175	9,130,055
Whitman	---	---	---	---	---
Yakima	96,150	1,835,770	2,264	52,020	1,887,790
State Total	5,963,469	$393,541,932	795,282	$53,250,668	$446,792,600

[1] Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 30

OTHER 1990 PROPERTY VALUATION STATISTICS

New Property, Revaluation, and Senior Citizens Exempt Property

County	Senior Citizens [1]		New Property [2]	Revaluation
	Participants	Exempted Value		
Adams	194	$3,075,300	$13,201,900	($8,355,055)
Asotin	597	13,278,625	5,193,630	1,307,168
Benton	1,263	27,294,310	45,250,840	59,876,080
Chelan	1,119	26,604,889	40,308,831	38,652,823
Clallam	1,283	30,273,406	49,562,968	8,332,557
Clark	3,851	98,312,072	423,085,893	418,708,577
Columbia	130	2,379,930	1,065,230	5,025,670
Cowlitz	1,947	42,867,195	169,710,525	5,008,039
Douglas	382	8,018,810	7,403,790	11,186,400
Ferry	125	2,459,935	7,494,018	1,058,793
Franklin	399	8,181,410	13,138,054	(3,645,900)
Garfield	64	1,157,840	64,010	---
Grant	1,230	22,514,269	32,493,588	7,262,357
Grays Harbor	1,645	35,008,729	20,771,658	28,084,671
Island	719	20,104,317	86,995,284	464,370,769
Jefferson	538	13,406,695	58,349,450	20,286,038
King	13,400	583,838,869	3,120,608,558	24,728,517,548
Kitsap	1,804	50,895,467	208,131,107	---*
Kittitas	424	10,224,750	20,007,960	8,781,680
Klickitat	376	7,873,312	11,579,222	24,577,347
Lewis	1,796	39,963,155	41,771,200	8,698,500
Lincoln	212	3,333,480	2,639,000	(2,725,613)
Mason	906	17,163,093	37,785,014	16,926,139
Okanogan	1,011	19,861,507	18,432,628	27,320,837
Pacific	839	17,679,940	8,583,660	8,574,745
Pend Oreille	404	7,016,329	199,109,713	---
Pierce	8,095	198,557,678	491,909,768	864,894,663
San Juan	137	4,846,430	34,382,840	113,152,020
Skagit	1,583	40,142,605	110,173,510	261,297,374
Skamania	184	3,941,750	4,811,090	11,260,682
Snohomish	4,939	144,280,480	929,247,730	1,761,533,996
Spokane	7,055	167,038,790	135,533,530	241,572,740
Stevens	705	13,332,351	36,797,135	15,342,853
Thurston	1,786	40,355,166	244,961,382	146,125,000
Wahkiakum	96	1,781,650	1,719,800	5,300,000
Walla Walla	1,040	22,801,502	26,643,246	(10,502,561)
Whatcom	1,679	40,956,250	273,303,502	285,099,545
Whitman	341	5,950,060	4,245,010	(1,868,403)
Yakima	4,202	86,510,908	97,455,447	(54,393,996)
State Total	68,500	$1,883,283,254	$7,033,921,721	$29,516,644,083

[1] Qualifying participants whose income is $12,000 or less receive an exemption of $28,000 or 50 percent of their residence value, whichever is greater, while those with income between $12,001 and $14,000 receive an exemption of $24,000 or 30 percent of their residence value, whichever is greater, but no more than $40,000.

[2] Includes new construction of real and personal property, and other new property.

* Data not available from this county.

TABLE 31

1990 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Farm Machinery and Equipment	Industrial Machinery and Equipment	All Other Machinery and Equipment	Supplies and Materials (not for resale)
Adams	$36,453,714	---	$13,419,532	$124,683
Asotin	1,706,895	$1,096,990	6,109,995	67,540
Benton	32,122,420	---	112,429,490	5,542,430
Chelan	12,718,062	57,502,126	95,622,561	5,582,080
Clallam	1,426,469	34,084,865	32,122,978	7,411,311
Clark	8,003,715	170,154,570	172,679,265	26,470,260
Columbia	8,436,153	1,040,833	1,988,276	---
Cowlitz	2,658,284	72,316,995	62,247,079	46,150,841
Douglas	26,563,867	6,665,463	10,013,070	---
Ferry	1,728,455	14,325,097	1,287,035	---
Franklin	53,636,581	---	36,302,126	390,787
Garfield	8,292,087	10,640	1,536,504	---
Grant	86,305,335	6,148,570	57,933,225	13,957,090
Grays Harbor	3,645,332	50,086,892	39,432,405	11,585,583
Island	2,636,980	5,705,275	21,439,825	480,444
Jefferson	337,960	7,649,255	10,894,290	611,605
King	8,145,028	1,260,906,879	3,580,965,892	318,521,853
Kitsap	2,204,250	18,401,554	104,986,668	1,184,426
Kittitas	13,498,009	5,877,732	28,485,369	538,056
Klickitat	9,410,004	7,959,699	5,478,261	9,190,420
Lewis	10,807,073	140,054,781	50,600,303	7,207,532
Lincoln	34,550,330	105,199	3,104,698	511,638
Mason	991,135	19,056,125	20,694,460	2,021,290
Okanogan	20,624,398	7,958,341	34,384,722	173,218
Pacific	2,120,260	12,870,995	8,340,410	1,309,125
Pend Oreille	1,034,590	2,673,955	2,909,810	2,200
Pierce	24,074,531	266,535,228	466,038,219	11,566,062
San Juan	664,305	1,629,580	9,479,805	75,720
Skagit	10,496,587	4,847,970	164,192,564	29,258,382
Skamania	306,188	5,646,809	1,282,293	130,209
Snohomish	11,349,580	356,952,040	561,377,840	106,092,775
Spokane	17,175,500	113,969,200	398,509,600	15,363,200
Stevens	9,817,313	19,899,662	13,494,328	3,115,380
Thurston	5,595,023	83,856,657	94,181,216	36,757,595
Wahkiakum	1,631,940	5,297,010	1,567,280	60,060
Walla Walla	28,631,314	8,862,866	38,902,447	5,023,631
Whatcom	31,493,380	40,343,850	169,672,035	20,386,595
Whitman	47,177,640	---	18,490,440	---
Yakima	71,222,535	32,743,355	159,342,858	6,774,305
State Total	$649,693,222	$2,843,237,058	$6,611,939,174	$693,638,326

*Amount of exemption deducted from values in preceding columns.

TABLE 31, Cont.

1990 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

Intra-County Public Utility Property	State Bid Timber	Improvements on Exempt Property	All Other Personal Property	Head of Household Exemption	Total Personal Property Assessed Value
---	---	---	$12,113	($798,545)	$49,211,497
---	---	---	---	---*	8,981,420
---	---	$57,449,770	370,770	(771,000)	207,143,880
---	---	2,220,277	---	(1,771,858)	171,873,248
---	$20,660,427	54,444,173	1,031,576	(777,000)	150,404,799
---	---	22,054,075	79,440,365	(1,350,000)	477,452,250
$148,792	---	1,072,970	1,074,490	(342,466)	13,419,048
---	19,223,096	---	21,297,491	(903,234)	222,990,552
---	---	330,903	4,559,257	(302,657)	47,829,903
---	---	---	---	(159,031)	17,181,556
---	---	11,650,115	---	(1,544,034)	100,435,575
---	---	247,080	3,200,235	(351,000)	12,935,546
---	---	13,714,355	1,026,760	(2,644,795)	176,440,540
2,021,417	5,762,700	22,028,033	18,623,327	(999,000)	152,186,689
---	---	---	---	(801,000)	29,461,524
---	57,055,350	1,041,780	878,565	(508,095)	77,960,710
---	2,536,460	151,867,795	253,763,911	(9,327,000)	5,567,380,818
9,298,275	215,861	10,261,310	1,093,180	(834,000)	146,811,524
---	3,482,316	884,855	2,622,000	(90,000)	55,298,337
484,144	872,119	3,300,872	89,841	(879,000)	35,906,360
3,913,781	14,286,861	857,150	---	(2,842,991)	224,884,490
---	---	1,288,622	4,399,461	(1,542,000)	42,417,948
---	4,889,020	26,372,415	3,281,615	(1,232,465)	76,073,595
---	2,963,802	6,446,963	---	(3,976,350)	68,575,094
---	4,493,130	---	9,470,890	(351,000)	38,253,810
---	---	141,320	1,645,960	(303,000)	8,104,835
---	999,316	50,973,722	107,273,912	(6,315,000)	921,145,990
24,518,630	---	1,611,340	1,555	(333,300)	37,647,635
---	---	64,733,963	3,272,945	(960,000)	275,842,411
---	19,357,268	4,641,500	---	(75,000)	31,289,267
---	12,859,920	83,940,510	186,613,583	(2,871,000)	1,316,215,248
---	169,300	6,231,300	13,704,400	(2,890,700)	562,231,800
---	6,304,067	6,597,971	38,252	(2,628,443)	56,638,530
---	---	21,086,150	4,960,760	(885,000)	245,552,401
---	3,076,000	---	236,710	(264,000)	11,605,000
---	---	---	---	(1,756,744)	79,663,514
---	14,557,100	23,351,670	5,271,550	(2,147,365)	302,928,815
---	---	11,239,700	8,615,560	---*	85,523,340
2,810,100	---	21,707,400	8,132,440	(2,375,180)	300,357,813
$43,195,139	$193,764,113	$683,690,059	$746,003,474	($58,903,253)	$12,406,257,312

TABLE 32

1990 VALUATION OF STATE ASSESSED VESSELS

Commercial Boats Subject to Property Tax

County	Number of Vessels	Actual Value	Apportioned Value	Ratio	Assessed Value
Asotin	1	$ 5,406	$ 5,411	72.4	$ 3,918
Benton	12	230,611	226,348	99.8	225,895
Chelan	10	191,029	191,029	75.7	144,609
Clallam	175	5,315,796	4,802,093	86.8	4,168,217
Clark	91	3,554,268	3,075,798	91.0	2,798,976
Cowlitz	119	3,688,553	1,994,356	91.1	1,816,858
Franklin	2	81,900	81,900	93.5	76,577
Garfield	1	14,862	14,862	91.7	13,628
Grant	8	184,203	180,422	92.7	167,251
Grays Harbor	420	18,649,320	17,231,377	97.5	16,800,593
Island	103	2,734,170	2,297,238	83.0	1,906,708
Jefferson	92	2,340,967	1,950,986	96.8	1,888,554
King	1,615	326,770,021	163,470,002	99.1	161,998,772
Kitsap	224	6,584,345	5,718,582	97.3	5,564,180
Kittitas	2	20,988	20,988	95.7	20,086
Klickitat	1	954,000	573,354	85.8	491,938
Lewis	11	158,451	158,451	95.2	150,845
Mason	32	1,630,469	1,434,969	84.6	1,213,984
Okanogan	1	7,496	6,162	79.3	4,886
Pacific	318	6,948,208	5,673,434	94.1	5,338,701
Pend Oreille	3	14,522	14,522	97.6	14,173
Pierce	295	20,892,790	11,427,977	86.2	9,850,916
San Juan	127	3,876,136	3,485,802	77.6	2,704,982
Skagit	439	27,632,198	21,365,445	97.1	20,745,847
Snohomish	317	14,122,120	11,080,935	100.0	11,080,935
Spokane	7	45,170	44,429	100.0	44,429
Stevens	5	288,394	288,394	89.7	258,689
Thurston	42	1,240,059	1,184,754	93.1	1,103,006
Wahkiakum	92	845,586	820,032	91.7	751,969
Walla Walla	8	70,890	70,890	89.2	63,234
Whatcom	638	28,916,888	23,482,270	94.2	22,120,298
Yakima	8	210,321	204,546	97.0	198,410
TOTAL	5,219	$478,220,137	$282,577,758		$273,732,064

TABLE 33 (Part 1 of 3)

1990 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1990 STATE PROPERTY TAX LEVY

County	Real Property Assessed Value			Property Ratio	Actual Value
	Local	State	Total		
Adams	$452,571,710	$28,351,870	$480,923,580	93.2	$516,012,425
Asotin	311,882,093	1,418,681	313,300,774	91.2	343,531,550
Benton	2,583,387,750	37,057,697	2,620,445,447	90.2	2,905,150,163
Chelan	1,758,907,320	24,738,341	1,783,645,661	89.7	1,988,456,701
Clallam	1,736,692,862	5,063,061	1,741,755,923	81.6	2,134,504,808
Clark	7,572,093,518	27,882,231	7,599,975,749	96.0	7,916,641,405
Columbia	139,284,170	1,433,928	140,718,098	95.8	146,887,367
Cowlitz	3,143,459,821	25,028,674	3,168,488,495	88.6	3,576,172,116
Douglas	761,162,660	5,081,420	766,244,080	95.3	804,033,662
Ferry	224,153,284	2,492,678	226,645,962	86.7	261,414,028
Franklin	897,891,290	28,854,362	926,745,652	94.1	984,851,915
Garfield	84,586,725	220,185	84,806,910	94.7	89,553,231
Grant	1,628,692,974	16,504,142	1,645,197,116	92.8	1,772,841,720
Grays Harbor	1,660,529,634	7,827,198	1,668,356,832	93.8	1,778,632,017
Island	2,819,914,854	5,689,767	2,825,604,621	96.7	2,922,031,666
Jefferson	991,171,795	2,123,077	993,294,872	90.2	1,101,213,827
King	92,735,023,873	502,020,664	93,237,044,537	95.5	97,630,413,128
Kitsap	6,306,205,932	17,801,878	6,324,007,810	88.8	7,121,630,417
Kittitas	761,015,724	5,992,300	767,008,024	93.2	822,969,983
Klickitat	510,304,259	26,483,852	536,788,111	96.6	555,681,274
Lewis	1,499,538,895	42,153,665	1,541,692,560	94.8	1,626,257,975
Lincoln	375,145,990	28,722,926	403,868,916	97.1	415,930,912
Mason	1,411,999,343	2,233,157	1,414,232,500	89.1	1,587,241,863
Okanogan	818,351,190	7,320,577	825,671,767	85.7	963,444,302
Pacific	542,573,410	2,496,046	545,069,456	85.7	636,020,369
Pend Oreille	571,803,775	879,465	572,683,240	87.6	653,747,991
Pierce	16,739,172,147	81,652,131	16,820,824,278	92.6	18,165,037,017
San Juan	1,254,806,386	119,548	1,254,925,934	82.5	1,521,122,344
Skagit	2,822,114,430	28,359,111	2,850,473,541	88.3	3,228,169,356
Skamania	226,381,093	13,373,505	239,754,598	94.5	253,708,569
Snohomish	17,683,577,366	95,703,998	17,779,281,364	83.3	21,343,675,107
Spokane	8,907,099,990	81,431,636	8,988,531,626	89.4	10,054,285,935
Stevens	751,560,956	9,071,902	760,632,858	90.6	839,550,616
Thurston	4,867,289,419	30,997,201	4,898,286,620	90.2	5,430,472,971
Wahkiakum	77,951,370	344,188	78,295,558	85.7	91,360,044
Walla Walla	1,312,127,245	24,629,130	1,336,756,375	95.2	1,404,155,856
Whatcom	4,573,665,785	25,712,009	4,599,377,794	76.5	6,012,258,554
Whitman	766,401,860	25,422,887	791,824,747	86.4	916,463,828
Yakima	3,948,302,046	17,011,876	3,965,313,922	89.5	4,430,518,349
State Total	$196,228,794,944	$1,289,700,964	$197,518,495,908	91.9	$214,946,045,361

(Part 2 of 3) **TABLE 33, Cont.**

1990 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1990 STATE PROPERTY TAX LEVY

County	Personal Property Assessed Value			Personal Property Ratio	Actual Value
	Local	State	Total		
Adams	$49,211,497	$55,119,685	$104,331,182	90.4	$115,410,600
Asotin	8,981,420	14,304,452	23,285,872	72.4	32,162,807
Benton	207,143,880	193,706,403	400,850,283	99.8	401,653,590
Chelan	232,433,187	51,656,355	284,089,542	75.7	375,283,411
Clallam	150,404,799	41,348,764	191,753,563	86.8	220,914,243
Clark	477,452,250	199,860,906	677,313,156	91.0	744,300,171
Columbia	13,419,048	10,658,833	24,077,881	94.4	25,506,230
Cowlitz	222,990,552	93,683,953	316,674,505	91.1	347,611,970
Douglas	47,829,903	24,690,657	72,520,560	86.8	83,549,032
Ferry	17,181,556	17,180,504	34,362,060	89.4	38,436,309
Franklin	100,435,575	77,437,519	177,873,094	93.5	190,238,603
Garfield	12,935,546	6,174,911	19,110,457	91.7	20,840,193
Grant	176,440,540	55,181,123	231,621,663	92.7	249,861,557
Grays Harbor	152,186,689	61,993,902	214,180,591	97.5	219,672,401
Island	29,461,524	68,529,819	97,991,343	83.0	118,061,859
Jefferson	77,960,710	31,666,864	109,627,574	96.8	113,251,626
King	5,567,380,818	3,100,289,684	8,667,670,502	99.1	8,746,387,994
Kitsap	146,811,524	208,517,839	355,329,363	97.3	365,189,479
Kittitas	55,298,337	58,055,341	113,353,678	95.7	118,446,894
Klickitat	35,906,360	34,038,394	69,944,754	85.8	81,520,692
Lewis	224,884,490	271,726,942	496,611,432	95.2	521,650,664
Lincoln	42,417,948	60,511,303	102,929,251	89.1	115,521,045
Mason	76,073,595	20,560,447	96,634,042	84.6	114,224,636
Okanogan	68,575,094	26,973,012	95,548,106	79.3	120,489,415
Pacific	38,253,810	20,956,780	59,210,590	94.1	62,923,050
Pend Oreille	8,104,535	11,962,193	20,066,728	97.6	20,560,172
Pierce	921,145,990	483,689,865	1,404,835,855	86.2	1,629,739,971
San Juan	37,647,635	5,286,414	42,934,049	77.6	55,327,383
Skagit	275,842,411	231,975,282	507,817,693	97.1	522,984,236
Skamania	31,289,267	57,223,885	88,513,152	96.7	91,533,766
Snohomish	1,316,215,248	569,909,917	1,886,125,165	100.0	1,886,125,165
Spokane	552,231,800	571,288,014	1,123,519,814	100.0	1,123,519,814
Stevens	56,638,530	167,220,502	223,859,032	89.7	249,564,138
Thurston	245,552,401	222,818,808	468,371,209	93.1	503,084,005
Wahkiakum	11,605,000	3,227,918	14,832,918	91.7	16,175,483
Walla Walla	79,663,514	104,579,137	184,242,651	89.2	206,550,057
Whatcom	302,928,815	300,942,758	603,871,573	94.2	641,052,625
Whitman	85,523,340	134,056,554	219,579,894	94.8	231,624,361
Yakima	300,357,813	255,215,550	555,573,363	97.0	572,756,044
State Total	$12,456,816,951	$7,924,221,189	$20,381,038,140	95.7	$21,293,705,691

TABLE 33, Cont. (Part 3 of 3)

1990 ASSESSED AND ACTUAL VALUE OF TAXABLE REAL AND PERSONAL PROPERTY AND COMPUTATION OF 1990 STATE PROPERTY TAX LEVY

Combined Indicated Ratio	Total Actual Value of All Taxable Property	1990 State Property Tax Levy [1]	1990 Levy Rate as Applied to Local Tax Base[2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
92.7	$631,423,025	$2,049,960	$3.503	$ 585,254,762	0.27
89.6	375,694,357	1,219,719	3.624	336,586,646	0.15
91.4	3,306,803,753	10,735,775	3.553	3,021,295,730	1.39
87.5	2,363,740,112	7,674,051	3.711	2,067,735,203	0.95
82.1	2,355,419,051	7,647,036	3.955	1,933,509,486	0.89
95.6	8,660,941,576	28,118,366	3.397	8,277,288,905	3.80
95.6	172,393,597	559,688	3.396	164,795,979	0.08
88.8	3,923,784,086	12,738,845	3.655	3,485,163,000	1.60
94.5	887,582,694	2,881,601	3.436	838,764,640	0.38
87.0	299,850,337	973,486	3.730	261,008,022	0.12
94.0	1,175,090,518	3,815,015	3.454	1,104,618,746	0.51
94.1	110,393,424	358,400	3.449	103,917,367	0.05
92.8	2,022,703,277	6,566,851	3.499	1,876,818,779	0.86
94.2	1,998,304,418	6,487,638	3.446	1,882,537,423	0.86
96.2	3,040,093,525	9,869,881	3.376	2,923,595,964	1.34
90.8	1,214,465,453	3,942,849	3.575	1,102,922,446	0.51
95.8	106,376,801,122	345,359,886	3.389	101,904,715,039	46.77
89.2	7,486,819,896	24,306,496	3.639	6,679,337,173	3.07
93.5	941,416,877	3,056,377	3.472	880,361,702	0.40
95.2	637,201,966	2,068,722	3.410	606,732,865	0.28
94.9	2,147,908,639	6,973,339	3.421	2,038,303,992	0.94
95.4	531,451,957	1,725,397	3.405	506,798,167	0.23
88.8	1,701,466,499	5,523,933	3.656	1,510,866,542	0.69
85.0	1,083,933,717	3,519,068	3.820	921,219,873	0.42
86.5	698,943,419	2,269,170	3.755	604,280,046	0.28
87.9	674,308,163	2,189,190	3.693	592,749,968	0.27
92.1	19,794,776,988	64,265,158	3.526	18,225,660,133	8.36
82.3	1,576,449,727	5,118,057	3.943	1,297,859,983	0.60
89.5	3,751,153,592	12,178,388	3.626	3,358,291,234	1.54
95.1	345,242,335	1,120,854	3.414	328,267,750	0.15
84.7	23,229,800,272	75,417,206	3.835	19,665,406,529	9.02
90.5	11,177,805,749	36,289,545	3.589	10,112,051,440	4.64
90.4	1,089,114,754	3,535,889	3.592	984,491,890	0.45
90.4	5,933,556,976	19,263,717	3.590	5,366,657,829	2.46
86.6	107,535,527	349,122	3.749	93,128,476	0.04
94.4	1,610,705,913	5,229,272	3.438	1,520,999,026	0.70
78.2	6,653,311,179	21,600,450	4.151	5,203,249,367	2.39
88.1	1,148,088,189	3,727,350	3.685	1,011,404,641	0.46
90.4	5,003,274,393	16,243,488	3.593	4,520,887,285	2.07
92.2	$236,239,751,052	$766,969,235	$3.520	$217,899,534,048	100.00

1 The total actual value of taxable property is multiplied by the statewide levy rate of $3.246571454 per $1,000 of actual value.

2 Approximate actual state levy rate (dollars per $1,000 assessed value) based on local assessment level.

Section IV
STATE-ASSESSED UTILITY VALUATIONS

Table 34 - Summary of Public Service Company Values, 1989 and 1990 Values by Type of Utility

1990 Actual and Equalized Assessed Values of Utilities:

Table 35 - Air Transportation Companies

Table 36 - Electric Light and Power Companies

Table 37 - Gas Companies

Table 38 - Pipeline Companies

Table 39 - Private Car Companies

Table 40 - Railroad Companies

Table 41 - Telegraph Companies

Table 42 - Telephone Companies

Table 43 - Water Transportation Companies

Table 44 - Recapitulation of Public Utility Companies by County

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TABLE 34

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1989 and 1990 Values by Type of Utility ($000)

Category	1989 Values			1990 Values		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad	5	$ 566,223.3	$ 526,078.3	5	$ 576,752.5	$ 529,834.6
Private Car	200	127,531.9	119,144.8	196	140,755.8	131,016.5
Air	41	658,165.8	647,375.9	44	803,988.1	791,338.6
Watercraft	9	62,058.0	56,565.1	9	73,720.0	67,930.6
Pipeline	6	287,280.0	273,227.9	6	326,146.0	309,349.1
Subtotal	261	1,701,258.7	1,622,392.0	260	1,921,362.4	1,829,469.3
COMMUNICATION						
Telephone	38	3,540,640.7	3,385,597.5	41	4,200,127.5	4,012,434.4
Telegraph	1	2,050.0	2,016.1	1	2,050.0	1,995.8
Subtotal	39	3,542,690.7	3,387,613.6	42	4,202,177.5	4,014,430.2
ENERGY						
Electric	15	2,179,536.7	2,073,405.8	15	2,571,780.7	2,436,305.9
Gas	4	590,600.0	567,414.8	4	672,300.0	642,547.9
Subtotal	19	2,770,136.7	2,640,820.7	19	3,244,080.7	3,078,853.8
TOTAL	319	$8,014,086.1	$7,650,826.3	321	$9,367,620.6	$8,922,753.4

TABLE 35

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ABX AIR INC								
KING	95.5			99.1	500,000	495,500	500,000	495,500
AIR B C LTD								
KING	95.5			99.1	250,000	247,750	250,000	247,750
AIR CANADA								
KING	95.5			99.1	27,750	27,500	27,750	27,500
ALASKA AIRLINES INC								
FRANKLIN	94.1			93.5	87,538	81,848	87,538	81,848
KING	95.5	45,672,126	43,616,880	99.1	166,758,828	165,257,999	212,430,954	208,874,879
SPOKANE	89.4			100.0	4,858,574	4,858,574	4,858,574	4,858,574
WHATCOM	76.5			94.2	622,935	586,805	622,935	586,805
TOTAL		45,672,126	43,616,880		172,327,875	170,785,226	218,000,001	214,402,106
AMERICAN AIRLINES INC								
KING	95.5			99.1	36,500,000	36,171,500	36,500,000	36,171,500
AMERICA WEST AIRLINES INC								
KING	95.5			99.1	5,300,000	5,252,300	5,300,000	5,252,300
AMERIJET INTL INC								
KING	95.5			99.1	990,000	981,090	990,000	981,090
UTA FRENCH AIRLINES								
KING	95.5			99.1	625,000	619,375	625,000	619,375
BRITISH AIRWAYS - PLC								
KING	95.5			99.1	554,460	549,470	554,460	549,470
SNOHOMISH	83.3			100.0	5,540	5,540	5,540	5,540
TOTAL					560,000	555,010	560,000	555,010
BURLINGTON AIR EXPRESS USA INC								
KING	95.5			99.1	992,395	983,463	992,395	983,463
SPOKANE	89.4			100.0	7,605	7,605	7,605	7,605
TOTAL					1,000,000	991,068	1,000,000	991,068
AMERIFLIGHT INC								
CLALLAM	81.6			86.8	750	651	750	651
DOUGLAS	95.3			86.8	41,594	36,104	41,594	36,104
FRANKLIN	94.1			93.5	87,368	81,689	87,368	81,689
KING	95.5			99.1	822,888	815,482	822,888	815,482
KITSAP	88.8			97.3	5,682	5,529	5,682	5,529
OKANOGAN	85.7			79.3	22,834	18,107	22,834	18,107
SPOKANE	89.4			100.0	117,062	117,062	117,062	117,062
WHITMAN	86.4			94.8	536	508	536	508
YAKIMA	89.5			97.0	1,286	1,247	1,286	1,247
TOTAL					1,100,000	1,076,379	1,100,000	1,076,379
COMPANIA MEXICANA DE AVIA S A								
KING	95.5			99.1	925,000	916,675	925,000	916,675
AIR SAN JUAN/CHARTAIR INC								
KING	95.5			99.1	131,581	130,397	131,581	130,397
SAN JUAN	82.5			77.6	422,725	328,035	422,725	328,035
SKAGIT	88.3			97.1	65,022	63,136	65,022	63,136
WHATCOM	76.5			94.2	74,672	70,341	74,672	70,341
TOTAL					694,000	591,909	694,000	591,909
COASTAL AIRLINES								
CLALLAM	81.6			86.8	94,688	82,189	94,688	82,189
KING	95.5			99.1	94,688	93,836	94,688	93,836
TOTAL					189,376	176,025	189,376	176,025

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CONTINENTAL AIRLINES INC								
KING	95.5			99.1	18,506,734	18,340,174	18,506,734	18,340,174
SPOKANE	89.4			100.0	2,593,266	2,593,266	2,593,266	2,593,266
TOTAL					21,100,000	20,933,440	21,100,000	20,933,440
DELTA AIR LINES INC								
BENTON	90.2			99.8	184,337	183,968	184,337	183,968
CHELAN	89.7			75.7	24,640	18,652	24,640	18,652
CLARK	96.0			91.0	34,989	31,841	34,989	31,841
FRANKLIN	94.1			93.5	4,467,609	4,177,214	4,467,609	4,177,214
KING	95.5			99.1	69,064,950	68,443,365	69,064,950	68,443,365
KITSAP	88.8			97.3	30,952	30,117	30,952	30,117
OKANOGAN	85.7			79.3	7,376	5,849	7,376	5,849
PIERCE	92.6			86.2	77,479	66,787	77,479	66,787
SAN JUAN	82.5			77.6	5,240	4,066	5,240	4,066
SKAGIT	88.3			97.1	12,383	12,024	12,383	12,024
SNOHOMISH	83.3			100.0	42,520	42,520	42,520	42,520
SPOKANE	89.4			100.0	5,367,396	5,367,396	5,367,396	5,367,396
THURSTON	90.2			93.1	9,790	9,114	9,790	9,114
WALLA WALLA	95.2			89.2	15,867	14,153	15,867	14,153
WHATCOM	76.5			94.2	24,075	22,679	24,075	22,679
YAKIMA	89.5			97.0	30,397	29,485	30,397	29,485
TOTAL					79,400,000	78,459,230	79,400,000	78,459,230
DHL AIRWAYS INC								
KING	95.5			99.1	993,403	984,462	993,403	984,462
SPOKANE	89.4			100.0	6,597	6,597	6,597	6,597
TOTAL					1,000,000	991,059	1,000,000	991,059
EASTERN AIR LINES INC								
KING	95.5			99.1	3,200,000	3,171,200	3,200,000	3,171,200
EMERY WORLDWIDE AIRLINES								
KING	95.5			99.1	2,300,000	2,279,300	2,300,000	2,279,300
EMERY AIR FREIGHT CORP								
FRANKLIN	94.1			93.5	24,497	22,905	24,497	22,905
KING	95.5			99.1	4,285,928	4,247,355	4,285,928	4,247,355
PIERCE	92.6			86.2	3,011	2,595	3,011	2,595
SPOKANE	89.4			100.0	186,564	186,564	186,564	186,564
TOTAL					4,500,000	4,459,419	4,500,000	4,459,419
EMPIRE AIRWAYS								
CLALLAM	81.6			86.8	153,854	133,545	153,854	133,545
DOUGLAS	95.3			86.8	163,658	142,055	163,658	142,055
FRANKLIN	94.1			93.5	357,588	334,345	357,588	334,345
GRANT	92.8			92.7	324,865	301,150	324,865	301,150
KING	95.5			99.1	715,993	709,549	715,993	709,549
KITSAP	88.8			97.3	256,925	249,988	256,925	249,988
SAN JUAN	82.5			77.6	956,535	742,272	956,535	742,272
SPOKANE	89.4			100.0	822,375	822,375	822,375	822,375
WHATCOM	76.5			94.2	258,559	243,563	258,559	243,563
YAKIMA	89.5			97.0	289,648	280,959	289,648	280,959
TOTAL					4,300,000	3,959,801	4,300,000	3,959,801
EVERGREEN INTERNATIONAL AIRLINES INC								
KING	95.5			99.1	2,949,500	2,922,954	2,949,500	2,922,954
PIERCE	92.6			86.2	449,820	387,745	449,820	387,745
SPOKANE	89.4			100.0	680	680	680	680
TOTAL					3,400,000	3,311,379	3,400,000	3,311,379
FEDERAL EXPRESS CORP								
CHELAN	89.7			75.7	39,846	30,163	39,846	30,163
CLALLAM	81.6			86.8	72,844	63,229	72,844	63,229
FRANKLIN	94.1			93.5	162,394	151,838	162,394	151,838
KING	95.5			99.1	9,559,409	9,473,374	9,559,409	9,473,374
PIERCE	92.6			86.2	945,695	815,189	945,695	815,189
SNOHOMISH	83.3			100.0	49,030	49,030	49,030	49,030
SPOKANE	89.4			100.0	2,192,941	2,192,941	2,192,941	2,192,941
WHATCOM	76.5			94.2	142,926	134,636	142,926	134,636

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	FEDERAL EXPRESS CORP							
YAKIMA	89.5			97.0	34,915	33,868	34,915	33,868
TOTAL					13,200,000	12,944,268	13,200,000	12,944,268
	GREAT AMERICAN AIRWAYS INC							
FRANKLIN	94.1			93.5	27,983	26,164	27,983	26,164
KING	95.5			99.1	32,181	31,891	32,181	31,891
SPOKANE	89.4			100.0	83,473	83,473	83,473	83,473
YAKIMA	89.5			97.0	26,363	25,572	26,363	25,572
TOTAL					170,000	167,100	170,000	167,100
	HARBOR AIRLINES INC							
FRANKLIN	94.1			93.5	116	108	116	108
ISLAND	96.7	222,175	214,843	83.0	509,664	423,021	731,839	637,864
KING	95.5			99.1	67,974	67,362	67,974	67,362
OKANOGAN	85.7			79.3	71	56	71	58
TOTAL		222,175	214,843		577,825	490,547	800,000	705,390
	HAWAIIAN AIRLINES INC							
KING	95.5			99.1	1,400,000	1,387,401	1,400,000	1,387,401
	HORIZON AIR INDUSTRIES INC							
CLALLAM	81.6			86.8	1,659,449	1,440,402	1,659,449	1,440,402
DOUGLAS	95.3			86.8	1,139,445	989,038	1,139,445	989,038
FRANKLIN	94.1			93.5	5,791,911	5,415,437	5,791,911	5,415,437
GRANT	92.8			92.7	158,320	146,763	158,320	146,763
KING	95.5	4,288,000	4,095,040	99.1	30,607,321	30,331,855	34,895,321	34,426,895
SPOKANE	89.4			100.0	9,444,323	9,444,323	9,444,323	9,444,323
WALLA WALLA	95.2			89.2	878,754	783,849	878,754	783,849
WHATCOM	76.5			94.2	1,994,566	1,878,881	1,994,566	1,878,881
WHITMAN	86.4			94.8	1,999,325	1,895,360	1,999,325	1,895,360
YAKIMA	89.5			97.0	3,038,585	2,947,427	3,038,585	2,947,427
TOTAL		4,288,000	4,095,040		56,711,999	55,273,335	60,999,999	59,368,375
	KENMORE AIR							
KING	95.5			99.1	468,600	464,383	468,600	464,383
SAN JUAN	82.5			77.6	191,400	148,526	191,400	148,526
TOTAL					660,000	612,909	660,000	612,909
	LAKE UNION AIR SERVICE							
KING	95.5			99.1	1,176,861	1,166,269	1,176,861	1,166,269
SAN JUAN	82.5			77.6	523,138	405,955	523,138	405,955
TOTAL					1,699,999	1,572,224	1,699,999	1,572,224
	MARTINAIR LTD							
KING	95.5			99.1	531,013	526,234	531,013	526,234
	METHOW AVIATION INC							
KING	95.5			99.1	194,409	192,659	194,409	192,659
SAN JUAN	82.5			77.6	45,975	35,677	45,975	35,677
SNOHOMISH	83.3			100.0	59,616	59,616	59,616	59,616
TOTAL					300,000	287,952	300,000	287,952
	JAPAN AIR LINES CO LTD							
KING	95.5			99.1	545,000	540,095	545,000	540,095
	N P A INC							
DOUGLAS	95.3			86.8	1,605,535	1,393,604	1,605,535	1,393,604
FRANKLIN	94.1			93.5	5,812,000	5,434,220	5,812,000	5,434,220
KING	95.5			99.1	24,031,305	23,815,023	24,031,305	23,815,023
SPOKANE	89.4			100.0	5,036,629	5,036,629	5,036,629	5,036,629
WHATCOM	76.5			94.2	1,574,248	1,482,942	1,574,248	1,482,942
YAKIMA	89.5			97.0	3,240,282	3,143,074	3,240,282	3,143,074
TOTAL					41,299,999	40,305,492	41,299,999	40,305,492

TABLE 35, Cont.

AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	NORTHWEST AIRLINES INC							
KING	95.5			99.1	55,374,799	54,876,426	55,374,799	54,876,426
SPOKANE	89.4			100.0	5,525,201	5,525,201	5,525,201	5,525,201
TOTAL					60,900,000	60,401,627	60,900,000	60,401,627
	PAN AMERICAN WORLD AIRWAYS INC							
KING	95.5			99.1	2,400,000	2,378,400	2,400,000	2,378,400
	SALAIR INC							
FRANKLIN	94.1			93.5	81,331	76,044	81,331	76,044
GRANT	92.8			92.7	2,535	2,350	2,535	2,350
KING	95.5			99.1	240,830	238,663	240,830	238,663
SPOKANE	89.4			100.0	1,075,305	1,075,305	1,075,305	1,075,305
TOTAL					1,400,001	1,392,362	1,400,001	1,392,362
	SCANDINAVIAN AIRLINES OF N AMER INC							
KING	95.5			99.1	2,875,000	2,849,126	2,875,000	2,849,126
	TIME AIR INC							
KING	95.5			99.1	945,000	936,495	945,000	936,495
	TRANS WORLD AIRLINES INC							
KING	95.5			99.1	3,300,000	3,270,300	3,300,000	3,270,300
	THAI AIRWAYS INTERNATIONAL LTD							
KING	95.5			99.1	1,701,000	1,685,691	1,701,000	1,685,691
	U S AIR INC							
FRANKLIN	94.1			93.5	1,622,562	1,517,095	1,622,562	1,517,095
KING	95.5			99.1	65,593,950	65,003,604	65,593,950	65,003,604
WHATCOM	76.5			94.2	20,327,404	19,148,415	20,327,404	19,148,415
YAKIMA	89.5			97.0	856,083	830,401	856,083	830,401
TOTAL					88,399,999	86,499,515	88,399,999	86,499,515
	UNITED AIR LINES INC							
KING	95.5			99.1	106,587,445	105,628,158	106,587,445	105,628,158
SPOKANE	89.4			100.0	10,212,556	10,212,556	10,212,556	10,212,556
TOTAL					116,800,001	115,840,714	116,800,001	115,840,714
	UNITED PARCEL SERVICE CO							
KING	95.5			99.1	17,383,089	17,226,641	17,383,089	17,226,641
SPOKANE	89.4			100.0	16,911	16,911	16,911	16,911
TOTAL					17,400,000	17,243,552	17,400,000	17,243,552
	WEST ISLE AIR INC							
SAN JUAN	82.5			77.6	174,534	135,438	174,534	135,438
SKAGIT	88.3			97.1	225,466	218,927	225,466	218,927
TOTAL					400,000	354,365	400,000	354,365
GRAND TOTAL		50,182,301	47,926,763		753,805,837	743,411,839	803,988,138	791,338,602

TABLE 36

ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOC INC								
BENTON	90.2	472,651	426,331	99.8	7,895,512	7,879,721	8,368,163	8,306,052
LEWIS	94.8			95.2	39,044	37,170	39,044	37,170
YAKIMA	89.5	124,468	111,399	97.0	5,468,322	5,304,273	5,592,790	5,415,672
TOTAL		597,119	537,730		13,402,878	13,221,164	13,999,997	13,758,894
BIG BEND ELECTRIC COOP INC								
ADAMS	93.2	1,019,803	950,457	90.4	6,070,503	5,487,733	7,090,306	6,438,190
FRANKLIN	94.1	556,387	523,560	93.5	6,300,354	5,890,831	6,856,741	6,414,391
GRANT	92.8			92.7	11,782	10,922	11,782	10,922
LINCOLN	97.1			89.1	27,701	24,681	27,701	24,681
WHITMAN	86.4			94.8	13,469	12,768	13,469	12,768
TOTAL		1,576,190	1,474,017		12,423,809	11,426,935	13,999,999	12,900,952
CLEARWATER POWER CO								
ASOTIN	91.4			72.4	1,030,455	746,049	1,030,455	746,049
GARFIELD	94.7			91.7	10,530	9,656	10,530	9,656
WHITMAN	86.4			94.8	259,017	245,548	259,017	245,548
TOTAL					1,300,002	1,001,253	1,300,002	1,001,253
COLUMBIA RURAL ELECTRIC ASSOC INC								
COLUMBIA	95.8	550,301	527,189	94.4	2,360,196	2,228,027	2,910,497	2,755,216
WALLA WALLA	95.2	4,300	4,094	89.2	4,485,199	4,000,800	4,489,499	4,004,894
TOTAL		554,601	531,283		6,845,395	6,228,827	7,399,996	6,760,110
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	88.6			91.1	347,177	316,278	347,177	316,278
THURSTON	90.2			93.1	3,507	3,265	3,507	3,265
TOTAL					350,684	319,543	350,684	319,543
INLAND POWER & LIGHT CO								
ADAMS	93.2			90.4	65,474	59,188	65,474	59,188
ASOTIN	91.4			72.4	8,213	5,946	8,213	5,946
COLUMBIA	95.8			94.4	35,738	33,737	35,738	33,737
FRANKLIN	94.1			93.5	86,365	80,752	86,365	80,752
GARFIELD	94.7	38,854	36,795	91.7	1,518,692	1,392,640	1,557,546	1,429,435
LINCOLN	97.1			89.1	25,325	22,565	25,325	22,565
PEND OREILLE	87.6	213,733	187,230	97.6	3,932,460	3,838,080	4,146,193	4,025,310
SPOKANE	89.4	2,908,568	2,600,259	100.0	24,245,338	24,245,338	27,153,906	26,845,597
STEVENS	90.6	113,117	102,484	89.7	3,395,796	3,046,029	3,508,913	3,148,513
WALLA WALLA	95.2			89.2	81,316	72,534	81,316	72,534
WHITMAN	86.4	156,937	135,592	94.8	4,474,069	4,241,422	4,631,006	4,377,014
TOTAL		3,431,209	3,062,360		37,868,786	37,038,231	41,299,995	40,100,591
KOOTENAI ELECTRIC COOP INC								
SPOKANE	89.4			100.0	129,999	129,999	129,999	129,999
LINCOLN ELECTRIC COOP INC								
ADAMS	93.2			90.4	143,524	129,745	143,524	129,745
LINCOLN	97.1	1,698,409	1,649,155	89.1	3,958,065	3,526,636	5,656,474	5,175,791
TOTAL		1,698,409	1,649,155		4,101,589	3,656,381	5,799,998	5,305,536
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	95.3			86.8	31,255	27,130	31,255	27,130
OKANOGAN	85.7	88,366	75,730	79.3	1,580,380	1,253,241	1,668,746	1,328,971
TOTAL		88,366	75,730		1,611,635	1,280,371	1,700,001	1,356,101
PACIFICORP								
ASOTIN	91.4			72.4	244,528	177,039	244,528	177,039
BENTON	90.2	62,300	56,195	99.8	1,237,711	1,235,236	1,300,011	1,291,431
CLARK	96.0	4,828,127	4,635,002	91.0	26,471,007	24,088,618	31,299,134	28,723,620
COLUMBIA	95.8	74,200	71,084	94.4	3,555,369	3,356,268	3,629,569	3,427,352
COWLITZ	88.6	7,520,091	6,662,801	91.1	21,091,924	19,214,742	28,612,015	25,877,543
FRANKLIN	94.1	299,786	282,099	93.5	818,842	765,618	1,118,628	1,047,717
GARFIELD	94.7	20,823	19,719	91.7	2,125,305	1,948,905	2,146,128	1,968,624
GRANT	92.8			92.7	363,354	336,829	363,354	336,829
KITTITAS	93.2			95.7	1,525,753	1,460,146	1,525,753	1,460,146

TABLE 36, Cont.

ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFICORP								
KLICKITAT	96.6	878,582	848,710	85.8	2,999,866	2,573,884	3,878,448	3,422,594
LEWIS	94.8	16,828,915	15,953,811	95.2	126,597,670	120,520,982	143,426,585	136,474,793
SKAMANIA	94.5	3,844,713	3,633,254	96.7	40,587,445	39,248,060	44,432,158	42,881,314
THURSTON	90.2	1,831,507	1,652,019	93.1	5,242,259	4,880,543	7,073,766	6,532,562
WALLA WALLA	95.2	848,719	807,981	89.2	36,925,345	32,937,403	37,774,064	33,745,384
YAKIMA	89.5	3,650,254	3,266,976	97.0	113,225,607	109,828,841	116,875,861	113,095,817
TOTAL		40,688,017	37,889,651		383,011,985	362,573,114	423,700,002	400,462,765
PENINSULA LIGHT CO								
KITSAP	88.8			97.3	39,387	38,324	39,387	38,324
PIERCE	92.6	3,884,422	3,596,975	86.2	12,876,191	11,099,276	16,760,613	14,696,251
TOTAL		3,884,422	3,596,975		12,915,578	11,137,600	16,800,000	14,734,575
PORTLAND GENERAL ELECTRIC CO								
CLARK	96.0			91.0	12,873	11,714	12,873	11,714
COWLITZ	88.6			91.1	1,250,848	1,139,520	1,250,848	1,139,520
KLICKITAT	96.6			85.8	4,013	3,443	4,013	3,443
LEWIS	94.8	910,801	863,439	95.2	6,855,316	6,526,261	7,766,117	7,389,700
THURSTON	90.2	96,395	86,948	93.1	269,752	251,139	366,147	338,087
TOTAL		1,007,196	950,387		8,392,802	7,932,077	9,399,998	8,882,464
PUGET SOUND POWER & LIGHT CO								
ADAMS	93.2			90.4	113,339	102,458	113,339	102,458
CHELAN	89.7			75.7	477,897	361,769	477,897	361,769
DOUGLAS	95.3			86.8	565,634	490,970	565,634	490,970
GRANT	92.8			92.7	371,401	344,288	371,401	344,288
ISLAND	96.7	1,654,873	1,600,262	83.0	35,331,599	29,325,226	36,986,472	30,925,488
JEFFERSON	90.2	1,416,967	1,278,104	96.8	18,105,846	17,526,459	19,522,813	18,804,563
KING	95.5	101,207,099	96,652,791	99.1	588,513,679	583,217,053	689,720,778	679,869,844
KITSAP	88.8	10,368,262	9,207,017	97.3	106,108,658	103,243,719	116,476,920	112,450,736
KITTITAS	93.2	1,843,267	1,717,925	95.7	25,286,727	24,199,396	27,129,994	25,917,321
LEWIS	94.8	2,864,752	2,715,785	95.2	22,462,041	21,383,863	25,326,793	24,099,648
PIERCE	92.6	26,966,302	24,970,798	86.2	173,002,530	149,128,181	199,968,832	174,098,979
SKAGIT	88.3	11,804,887	10,423,715	97.1	116,785,924	113,399,134	128,590,811	123,822,849
SNOHOMISH	83.3	922,129	768,133	100.0	6,384,806	6,384,806	7,306,935	7,152,939
THURSTON	90.2	7,693,431	6,939,473	93.1	108,938,132	101,421,402	116,631,563	108,360,875
WHATCOM	76.5	10,430,075	7,979,009	94.2	148,379,741	139,773,720	158,809,816	147,752,729
TOTAL		177,172,044	164,253,012		1,350,827,954	1,290,302,444	1,527,999,998	1,454,555,456
TANNER ELECTRIC COOP								
KING	95.5	78,879	75,330	99.1	2,180,593	2,160,968	2,259,472	2,236,298
PIERCE	92.6	14,163	13,115	86.2	395,405	340,839	409,568	353,954
THURSTON	90.2			93.1	130,959	121,923	130,959	121,923
TOTAL		93,042	88,445		2,706,957	2,623,730	2,799,999	2,712,175
WASHINGTON WATER POWER CO ELECTRIC								
ADAMS	93.2	476,567	444,160	90.4	17,413,378	15,741,693	17,889,945	16,185,853
ASOTIN	91.4	1,418,414	1,296,431	72.4	9,058,552	6,558,391	10,476,966	7,854,822
BENTON	90.2			99.8	77,498	77,343	77,498	77,343
DOUGLAS	95.3	19,380	18,469	86.8	1,202,257	1,043,559	1,221,637	1,062,028
FERRY	86.7			89.4	8,742,610	7,815,892	8,742,610	7,815,892
FRANKLIN	94.1	800	753	93.5	2,946,003	2,754,512	2,946,803	2,755,265
GARFIELD	94.7			91.7	715,838	656,423	715,838	656,423
GRANT	92.8	120,475	111,802	92.7	4,460,512	4,134,897	4,580,987	4,246,699
LEWIS	94.8	5,732,721	5,434,620	95.2	40,541,477	38,595,486	46,274,198	44,030,106
LINCOLN	97.1	1,070,451	1,039,410	89.1	29,538,555	26,318,853	30,609,006	27,358,263
PEND OREILLE	87.6			97.6	327,626	319,763	327,626	319,763
SPOKANE	89.4	18,032,042	16,120,647	100.0	165,472,739	165,472,739	183,504,781	181,593,386
STEVENS	90.6	1,444,381	1,308,608	89.7	153,509,727	137,698,226	154,954,108	139,006,834
THURSTON	90.2	578,370	521,690	93.1	1,628,631	1,516,256	2,207,001	2,037,946
WHITMAN	86.4	1,624,696	1,403,737	94.8	38,946,300	36,921,093	40,570,996	38,324,830
TOTAL		30,518,297	27,700,327		474,581,703	445,625,126	505,100,000	473,325,453
GRAND TOTAL		261,308,912	241,809,072		2,310,471,756	2,194,496,795	2,571,780,668	2,436,305,867

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GAS COMPANIES

U80CP — ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	CASCADE NATURAL GAS CORP							
ADAMS	93.2	79,894	74,461	90.4	1,189,816	1,075,594	1,269,710	1,150,055
BENTON	90.2	1,723,641	1,554,725	99.8	6,696,046	6,682,654	8,419,687	8,237,379
CHELAN	89.7	959,854	860,990	75.7	2,933,439	2,220,614	3,893,293	3,081,604
COWLITZ	88.6	268,394	237,798	91.1	5,796,893	5,280,970	6,065,287	5,518,768
DOUGLAS	95.3	200	191	86.8	1,075,336	933,392	1,075,536	933,583
FRANKLIN	94.1	3,300	3,106	93.5	3,159,790	2,954,403	3,163,090	2,957,509
GRANT	92.8	188,380	174,816	92.7	3,111,307	2,884,181	3,299,687	3,058,997
GRAYS HARBOR	93.8	257,004	241,070	97.5	5,513,902	5,376,056	5,770,906	5,617,126
ISLAND	96.7	13,700	13,248	83.0	2,370,157	1,967,231	2,383,857	1,980,479
KING	95.5	6,027,590	5,756,348	99.1	10,202,542	10,110,719	16,230,132	15,867,067
KITSAP	88.8	1,323,487	1,175,256	97.3	11,982,563	11,659,031	13,306,050	12,834,287
MASON	89.1	77,450	69,008	84.6	3,237,304	2,738,758	3,314,754	2,807,766
SKAGIT	88.3	1,253,388	1,106,742	97.1	12,395,953	12,036,467	13,649,341	13,143,209
SNOHOMISH	83.3	5,100	4,248	100.0	1,115,176	1,115,176	1,120,276	1,119,424
WALLA WALLA	95.2	1,029,722	980,296	89.2	5,541,838	4,943,321	6,571,560	5,923,617
WHATCOM	76.5	994,817	761,038	94.2	20,934,038	19,719,863	21,928,855	20,480,901
YAKIMA	89.5	1,474,374	1,319,565	97.0	18,363,600	17,812,691	19,837,974	19,132,256
TOTAL		15,680,295	14,332,906		115,619,700	109,511,121	131,299,995	123,844,027
	NORTHWEST NATURAL GAS CO							
CLARK	96.0	39,144	37,578	91.0	26,246,707	23,884,502	26,285,851	23,922,080
KLICKITAT	96.6	2,410	2,328	85.8	2,153,290	1,847,523	2,155,700	1,849,851
SKAMANIA	94.5	2,729	2,579	96.7	555,720	537,381	558,449	539,960
TOTAL		44,283	42,485		28,955,717	26,269,406	29,000,000	26,311,891
	WASHINGTON NATURAL GAS CO							
CHELAN	89.7			75.7	3,874	2,933	3,874	2,933
KING	95.5	38,213,354	36,493,754	99.1	248,619,215	246,381,641	286,832,569	282,875,395
LEWIS	94.8	705,981	669,269	95.2	20,109,464	19,144,210	20,815,445	19,813,479
PIERCE	92.6	8,464,178	7,837,828	86.2	73,317,001	63,199,255	81,781,179	71,037,083
SNOHOMISH	83.3	1,158,968	965,420	100.0	39,090,141	39,090,141	40,249,109	40,055,561
THURSTON	90.2	566,907	511,351	93.1	19,150,911	17,829,497	19,717,818	18,340,848
TOTAL		49,109,388	46,477,622		400,290,606	385,647,677	449,399,994	432,125,299
	WASHINGTON WATER POWER CO - GAS							
ADAMS	93.2	11,611	10,821	90.4	624,880	564,892	636,491	575,713
ASOTIN	91.4	3,549	3,244	72.4	1,771,293	1,282,417	1,774,842	1,285,661
FRANKLIN	94.1			93.5	147,022	137,466	147,022	137,466
GRANT	92.8			92.7	331,014	306,850	331,014	306,850
KLICKITAT	96.6	400	386	85.8	482,862	414,296	483,262	414,682
LEWIS	94.8	535,733	507,876	95.2	11,153,813	10,618,429	11,689,546	11,126,305
LINCOLN	97.1	8,553	8,305	89.1	3,148,808	2,805,588	3,157,361	2,813,893
SKAMANIA	94.5	3,500	3,308	96.7	245,694	237,586	249,194	240,894
SPOKANE	89.4	89,854	80,328	100.0	35,264,644	35,264,644	35,354,498	35,344,972
STEVENS	90.6	3,210	2,908	89.7	5,850,662	5,248,043	5,853,872	5,250,951
WHITMAN	86.4	18,682	16,141	94.8	2,904,210	2,753,193	2,922,892	2,769,334
TOTAL		675,092	633,317		61,924,902	59,633,404	62,599,994	60,266,721
GRAND TOTAL		65,509,058	61,486,330		606,790,925	581,061,608	672,299,983	642,547,938

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PIPELINE COMPANIES

U80CF ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	93.2	4,000	3,728	90.4	1,109,441	1,002,934	1,113,441	1,006,662
FRANKLIN	94.1	44,018	41,421	93.5	1,654,874	1,547,309	1,698,892	1,588,730
LINCOLN	97.1			89.1	629,986	561,318	629,986	561,318
SPOKANE	89.4	42,876	38,331	100.0	1,539,818	1,539,818	1,582,694	1,578,149
WALLA WALLA	95.2	7,314	6,963	89.2	867,675	773,967	874,989	780,930
TOTAL		98,208	90,443		5,801,794	5,425,346	5,900,002	5,515,789
NORTHWEST PIPELINE CORP								
ADAMS	93.2	4,977	4,639	90.4	2,507,004	2,266,331	2,511,981	2,270,970
BENTON	90.2	6,347,198	5,725,173	99.8	39,824,896	39,745,246	46,172,094	45,470,419
CHELAN	89.7	26,257	23,553	75.7	218,304	165,257	244,561	188,810
CLARK	96.0	1,728,571	1,659,429	91.0	6,766,522	6,157,535	8,495,093	7,816,964
COWLITZ	88.6	190,042	168,377	91.1	4,074,749	3,712,096	4,264,791	3,880,473
FRANKLIN	94.1	125,941	118,510	93.5	1,786,346	1,670,233	1,912,287	1,788,743
GRANT	92.8	1,100	1,021	92.7	270,730	250,966	271,830	251,987
GRAYS HARBOR	93.8	10,819	10,148	97.5	51,623	50,338	62,448	60,486
KING	95.5	510,064	487,110	99.1	5,138,241	5,091,999	5,648,305	5,579,109
KITTITAS	93.2	11,627	10,836	95.7	602,497	576,589	614,124	587,425
KLICKITAT	96.6	230,197	222,370	85.8	6,610,240	5,671,584	6,840,437	5,893,954
LEWIS	94.8	1,638,090	1,552,910	95.2	14,451,924	13,758,232	16,090,014	15,311,142
LINCOLN	97.1	700	680	89.1	739,893	659,245	740,593	659,925
MASON	89.1	36,563	32,578	84.6	123,933	104,848	160,496	137,426
PIERCE	92.6	844,846	782,328	86.2	5,192,551	4,475,979	6,037,397	5,258,307
SKAGIT	88.3	785,388	693,498	97.1	6,319,658	6,136,387	7,105,046	6,829,885
SKAMANIA	94.5	17,726	16,751	96.7	1,998,132	1,932,195	2,015,858	1,948,946
SNOHOMISH	83.3	1,597,163	1,330,438	100.0	9,039,015	9,039,015	10,636,178	10,369,453
SPOKANE	89.4	451,106	403,288	100.0	2,451,644	2,451,644	2,902,750	2,854,932
THURSTON	90.2	23,975	21,626	93.1	1,730,265	1,610,875	1,754,240	1,632,501
WALLA WALLA	95.2	23,589	22,457	89.2	55,751	49,730	79,340	72,187
WHATCOM	76.5	1,791,728	1,370,673	94.2	11,910,071	11,219,287	13,701,799	12,589,960
WHITMAN	86.4	18,949	16,372	94.8	1,598,445	1,515,326	1,617,394	1,531,698
YAKIMA	89.5	126,424	113,150	97.0	1,640,531	1,591,315	1,766,955	1,704,465
TOTAL		16,543,040	14,787,915		125,102,971	119,902,252	141,646,011	134,690,167
OLYMPIC PIPE LINE CO (WESTERN)								
CLARK	96.0	444,333	426,560	91.0	2,830,781	2,576,010	3,275,114	3,002,570
COWLITZ	88.6	935,272	828,651	91.1	6,010,189	5,475,283	6,945,461	6,303,934
KING	95.5	6,522,074	6,228,582	99.1	15,631,951	15,491,266	22,154,025	21,719,848
LEWIS	94.8	4,900	4,645	95.2	4,265,950	4,061,184	4,270,850	4,065,829
PIERCE	92.6	386,922	358,290	86.2	4,514,011	3,891,079	4,900,933	4,249,369
SKAGIT	88.3	2,713,832	2,396,313	97.1	8,851,027	8,594,346	11,564,859	10,990,659
SNOHOMISH	83.3	258,674	215,475	100.0	15,592,430	15,592,430	15,851,104	15,807,905
THURSTON	90.2	527,690	475,976	93.1	3,726,254	3,469,144	4,253,944	3,945,120
WHATCOM	76.5	1,282,946	981,454	94.2	5,200,752	4,899,110	6,483,698	5,880,564
TOTAL		13,076,643	11,915,946		66,623,345	64,049,852	79,699,988	75,965,798
PACIFIC GAS TRANSMISSION CO								
BENTON	90.2	16,339	14,738	99.8	45,914	45,822	62,253	60,560
COLUMBIA	95.8	32,657	31,285	94.4	1,986,852	1,875,588	2,019,509	1,906,873
SPOKANE	89.4	3,318,566	2,966,798	100.0	24,817,787	24,817,787	28,136,353	27,784,585
WALLA WALLA	95.2	2,986,404	2,843,057	89.2	23,299,851	20,783,467	26,286,255	23,626,524
WHITMAN	86.4	39,123	33,802	94.8	30,956,510	29,346,771	30,995,633	29,380,573
TOTAL		6,393,089	5,889,680		81,106,914	76,869,435	87,500,003	82,759,115
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	88.3	748,748	661,145	97.1	1,262,883	1,226,261	2,011,631	1,887,406
WHATCOM	76.5	2,019,679	1,545,054	94.2	2,468,691	2,325,508	4,488,370	3,870,562
TOTAL		2,768,427	2,206,199		3,731,574	3,551,769	6,500,001	5,757,968
YELLOWSTONE PIPELINE CO								
ADAMS	93.2			90.4	36,096	32,631	36,096	32,631
GRANT	92.8	212,059	196,791	92.7	1,020,667	946,159	1,232,726	1,142,950
LINCOLN	97.1			89.1	861,071	767,213	861,071	767,213
SPOKANE	89.4	496,874	444,205	100.0	2,273,232	2,273,232	2,770,106	2,717,437
TOTAL		708,933	640,996		4,191,066	4,019,235	4,899,999	4,660,231
GRAND TOTAL		39,588,340	35,531,179		286,557,664	273,817,889	326,146,004	309,349,068

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PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1990

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
ADM TRANSPORTATION CO (ADMX)			3,287,400	3,056,581	3,287,400	3,056,581
ADM TRANSPORTATION CO (STLX)			29,200	27,310	29,200	27,310
AGRI FINANCIAL SERVICES			87,500	79,107	87,500	79,107
BOC GROUP INC THE (AIRCO)			81,000	73,027	81,000	73,027
AIR PRODUCTS & CHEMICALS INC			120,700	109,607	120,700	109,607
A K Z O CHEMIE AMERICA			5,000	4,310	5,000	4,310
ALBERTA GAS CHEMICALS INC			19,300	17,254	19,300	17,254
ALLIED - SIGNAL INC			212,900	165,906	212,900	165,906
AMERICAN CHROME & CHEMICALS INC			5,000	4,990	5,000	4,990
AMERICAN COLLOID CO			7,100	6,731	7,100	6,731
AMERICAN PRESIDENT INTERMODAL CO			288,800	271,606	288,800	271,606
RAILBOX CO			4,757,000	4,423,129	4,757,000	4,423,129
AMOCO CHEMICAL CO			31,000	28,579	31,000	28,579
AMOCO CANADA PETROLEUM CO LTD			9,600	9,302	9,600	9,302
AMOCO OIL CO			262,900	257,072	262,900	257,072
ANHEUSER BUSCH CO			487,200	455,989	487,200	455,989
AMSTAR SUGAR CORPORATION			8,100	7,706	8,100	7,706
ASARCO INCORPORATED			234,200	212,678	234,200	212,678
ARCO PETROLEUM PRODUCTS			1,824,300	1,736,650	1,824,300	1,736,650
ARKANSAS CHEMICALS INC			9,100	9,100	9,100	9,100
ASSOCIATED RAILCAR INC			5,000	5,000	5,000	5,000
B P OIL CO			5,000	4,855	5,000	4,855
B A S F CORP			8,400	7,820	8,400	7,820
RONALD L BOOTHMAN REMAINDER TRUST			16,200	16,054	16,200	16,054
BAROID DIV N L INDUSTRIES			5,000	4,635	5,000	4,635
BENNETT LUMBER PRODUCTS INC			35,200	32,687	35,200	32,687
BOEING CO THE			196,000	187,006	196,000	187,006
BIG THREE LINCOLN ALASKA INC			13,300	13,180	13,300	13,180
BORDEN PKG & IND'L PRODUCTS			888,000	825,652	888,000	825,652
GE RAILCAR BRAE SERVICE CORP			164,900	153,496	164,900	153,496
F D J LEASING			5,000	4,340	5,000	4,340
B J TITAN SERVICES CO			53,600	48,803	53,600	48,803
CALIFORNIA RAILCAR CORP			10,300	9,996	10,300	9,996
CALRAIL CO			6,400	6,093	6,400	6,093
C G T X INC			2,000,200	1,859,761	2,000,200	1,859,761
CANAT LIMITED			48,200	46,264	48,200	46,264
CANADIAN ENTERPRISE GAS PRODUCTS LTD			650,300	620,630	650,300	620,630
CANTERRA ENERGY LTD			5,000	5,000	5,000	5,000
CARGILL INC			1,239,500	1,152,473	1,239,500	1,152,473
CELTRAN INC			522,200	501,190	522,200	501,190
CALDWELL - BAKER CO			149,800	134,485	149,800	134,485
CRYO-TRANS CO			276,800	260,425	276,800	260,425
CITICORP RAILMARK INC			694,500	643,927	694,500	643,927
CHARTRANDS TANK CAR SERVICE INC			5,000	4,835	5,000	4,835

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1990

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
CHEVRON USA INC (RAILCAR)			1,276,800	1,223,959	1,276,800	1,223,959
C C K X INC			5,000	4,760	5,000	4,760
CHICAGO FREIGHT CAR LEASING			935,700	837,028	935,700	837,028
CHRYSLER RAIL TRANSP CORP			2,255,700	2,097,321	2,255,700	2,097,321
CITGO PETROLEUM CORP			5,000	4,705	5,000	4,705
CONOCO INC			260,900	252,833	260,900	252,833
CONTINENTAL TANK CAR CORP			5,000	4,675	5,000	4,675
CONTINENTAL GRAIN CO			1,299,900	1,218,857	1,299,900	1,218,857
CRYSTAL CAR LINE INC			158,400	148,244	158,400	148,244
OCCIDENTAL CHEMICAL CORP			3,911,400	3,636,767	3,911,400	3,636,767
DOW CHEMICAL CO THE			401,500	389,846	401,500	389,846
ELI LILLY & CO			67,500	63,725	67,500	63,725
ETHYL PETROLEUM ADDITIVES INC			16,000	14,337	16,000	14,337
E I DU PONT DE NEMOURS & CO			49,400	46,249	49,400	46,249
EMPIREGAS EQUIPMENT CORP			13,400	13,078	13,400	13,078
ETHYL CORP			85,600	76,783	85,600	76,783
EXXON CORP			495,000	472,414	495,000	472,414
FARMERS COOPERATIVE CO			10,100	9,534	10,100	9,534
FARMERS ELEVATOR CO BONDURANTE			11,200	10,750	11,200	10,750
FMC CORP (CHEMICAL PRODUCTS)			24,600	24,600	24,600	24,600
FARMERS ELEVATOR OF GRACE CITY			5,000	4,955	5,000	4,955
FARMERS UNION CENTRAL EXCHANGE INC			5,000	4,955	5,000	4,955
FARMLAND INDUSTRIES INC			2,760,600	2,566,770	2,760,600	2,566,770
FRUIT GROWERS EXPRESS CO			1,166,900	1,054,693	1,166,900	1,054,693
FORMOSA PLASTICS CORP USA			5,000	5,000	5,000	5,000
G HEILEMAN BREWING CO INC			73,100	69,220	73,100	69,220
GARVEY ELEVATORS INC			5,000	4,720	5,000	4,720
GARVEY GRAIN CO			9,000	8,665	9,000	8,665
GENERAL AMERICAN TRANS CORP			10,268,000	9,547,341	10,268,000	9,547,341
GENERAL CHEMICAL CORP			150,200	141,064	150,200	141,064
GREAT LAKES CHEMICAL CORP			5,000	4,955	5,000	4,955
GEORGIA PACIFIC CORP - BELLINGHAM			782,300	762,183	782,300	762,183
GEORGIA GULF CORP (PLAQ - PVC)			303,300	292,112	303,300	292,112
TEXACO CHEMICAL CO			12,500	10,775	12,500	10,775
GLNX CORP			133,800	122,094	133,800	122,094
GOODRICH B F COMPANY			251,700	243,115	251,700	243,115
GREAT LAKES CARBON CORP			9,800	8,918	9,800	8,918
GREENBRIER LEASING CORP			68,400	61,194	68,400	61,194
G W I LEASING CORP			5,000	5,000	5,000	5,000
WALTER HAFFNER CO			5,100	4,978	5,100	4,978
HALLIBURTON CO			39,100	37,559	39,100	37,559
HARGIS RAILCAR INC			5,000	4,655	5,000	4,655
HARVEST STATES COOPERATIVE			1,577,600	1,466,832	1,577,600	1,466,832
HELM EQUIPMENT LEASING			5,000	4,340	5,000	4,340

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1990

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HELM FINANCIAL CORP			7,200	6,422	7,200	6,422
HERCULES INC			5,000	4,555	5,000	4,555
HOME OIL COMPANY LIMITED			883,400	858,188	883,400	858,188
HONEYMEAD PRODUCTS CORP			119,700	111,155	119,700	111,155
HUBER CORP J M			5,000	4,955	5,000	4,955
HUNTTING ELEVATOR CO			150,800	140,190	150,800	140,190
I M C FERTILIZER INC			366,100	344,173	366,100	344,173
IND / AGRI CHEMICALS INC			16,600	16,435	16,600	16,435
ITEL RAIL CORP			22,801,000	21,200,712	22,801,000	21,200,712
JANSEN RAIL CAR INC (KDEX)			5,600	5,589	5,600	5,589
JANSEN RAIL CAR INC (COTX)			9,300	9,021	9,300	9,021
KENNECOTT UTAH COPPER CORP			5,000	5,000	5,000	5,000
KENTUCKY-TENNESSEE CLAY CO			23,300	23,300	23,300	23,300
KERR-MCGEE CHEMICAL CORP			23,200	22,643	23,200	22,643
LIQUID SUGARS INC			43,600	42,315	43,600	42,315
KINGSFORD PRODUCTS COMPANY THE			187,900	170,943	187,900	170,943
KOPPERS INDUSTRIES INC			20,500	20,459	20,500	20,459
ICAN EMERGY (MANGUM OIL)			5,000	4,850	5,000	4,850
LOUIS DREYFUS CORP			2,207,100	2,052,133	2,207,100	2,052,133
L L C X INC			5,300	4,956	5,300	4,956
L C P TRANSPORTATION INC			5,200	5,200	5,200	5,200
ELDERS GRAIN INC			187,400	172,544	187,400	172,544
LIQUID AIR CORP			93,700	85,530	93,700	85,530
LIQUID CARBONIC CARBON DIOXIDE CORP			13,000	13,000	13,000	13,000
LUC LEASING INC			5,000	4,550	5,000	4,550
MALLARD TRANSPORTATION CO			6,600	6,435	6,600	6,435
M H C INC			1,244,800	1,157,400	1,244,800	1,157,400
MBF INDUSTRIES INC			5,000	4,340	5,000	4,340
MID AM EQUIPMENT INC			5,000	4,550	5,000	4,550
MOBIL OIL CORP			303,400	292,210	303,400	292,210
MILE HIGH RAILCAR SERVICES INC			57,100	56,106	57,100	56,106
MILLPARK DRILLING FLUIDS			5,000	3,965	5,000	3,965
MONSANTO CO			48,800	46,353	48,800	46,353
JOHN NEAS TANK LINES			9,700	9,613	9,700	9,613
GENERAL ELECTRIC RAILCAR SVCS CORP			6,194,000	5,759,274	6,194,000	5,759,274
ON TRACK RAILCAR SERVICES INC			5,000	5,000	5,000	5,000
OXY PETROCHEMICALS INC			130,600	124,105	130,600	124,105
PACIFIC STATES RAILCAR CO			5,000	4,655	5,000	4,655
SUBURBAN PROPANE CORP			75,600	68,413	75,600	68,413
PENNWALT CARRIERS CORP			316,900	282,808	316,900	282,808
PETRO CHEM MARKETING CO			5,000	4,655	5,000	4,655
PETROLANE GAS SERVICE LTD PARTNERSHIP			72,200	60,101	72,200	60,101
PHILLIPS 66 COMPANY			44,700	43,376	44,700	43,376
PMA TRANSPORTATION CORP			93,600	87,597	93,600	87,597

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1990

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PROCOR LTD			2,653,000	2,466,725	2,653,000	2,466,725
PLM INTERNATIONAL			2,118,300	1,969,566	2,118,300	1,969,566
P T O INC			15,800	15,280	15,800	15,280
QUAKER OATS CO			5,000	4,720	5,000	4,720
QUAKER STATE CORP			26,100	22,498	26,100	22,498
RAILROAD CAR MANAGEMENT CO INC			5,000	4,555	5,000	4,555
RAILGON CO			455,900	435,705	455,900	435,705
RAILTEX INC			13,500	10,706	13,500	10,706
RAPCO TRANSPORTATION CO			6,250	6,069	6,250	6,069
RELCO TANK LINE INC			13,500	12,042	13,500	12,042
RESIDUAL BASED FINANCE CORP			62,700	58,130	62,700	58,130
RHONE POULENC INC (RPIX)			207,700	200,035	207,700	200,035
REX INVESTORS CARS			24,800	23,983	24,800	23,983
REYNOLDS METALS CO			5,000	4,955	5,000	4,955
SIMPLOT COMPANY J R			8,400	7,787	8,400	7,787
S A Z TRANSPORTATION CORP			56,000	52,143	56,000	52,143
RUDDY TANK CAR CO			5,000	4,230	5,000	4,230
SANDERSVILLE LEASING INC			5,000	4,990	5,000	4,990
SAUVAGE GAS CO			9,200	8,924	9,200	8,924
SCOULAR CO THE			187,400	169,293	187,400	169,293
SHELL OIL CO (WESTERN)			138,600	136,267	138,600	136,267
SCHULER GRAIN CO			9,500	9,092	9,500	9,092
SHINTECH INC			210,000	189,260	210,000	189,260
SAN ANGELO TANK CAR LINE			5,000	4,310	5,000	4,310
STERLING CHEMICALS INC			5,000	4,955	5,000	4,955
ACF INDUSTRIES INC			8,102,000	7,533,361	8,102,000	7,533,361
WM G SIMON TANK CAR MGMNT			5,400	5,400	5,400	5,400
SOLTEX POLYMER CORP			268,000	239,629	268,000	239,629
MCMASTER GRAIN CO			126,500	118,901	126,500	118,901
S G A LEASING CO			15,600	15,132	15,600	15,132
STALEY MANUFACTURING CO, A.E.			77,800	60,964	77,800	60,964
RHONE-POULENC BASIC CHEMICALS CO			22,900	21,737	22,900	21,737
SUN REFINING & MARKETING CO			38,000	34,271	38,000	34,271
TEMCO CORP			6,500	5,851	6,500	5,851
TENNESSEE EASTMAN CO			71,400	68,965	71,400	68,965
TERMINAL GRAIN CORP			314,700	295,798	314,700	295,798
TEXASGULF INC			5,100	4,396	5,100	4,396
TG SODA ASH INC			5,700	5,700	5,700	5,700
TRAILER TRAIN CO			21,849,000	20,314,915	21,849,000	20,314,915
TRANSITANK CAR LEASING CORP			5,000	4,955	5,000	4,955
TRANSPORTATION EQUIPMENT INC			23,900	21,931	23,900	21,931
TRINITY INDUSTRIES LEASING CO			3,606,400	3,353,186	3,606,400	3,353,186
TRANSPORTATION CORP OF AMERICA			2,389,400	2,221,632	2,389,400	2,221,632
TRINITY RAILCAR LEASING CORP			1,178,100	1,095,380	1,178,100	1,095,380

TABLE 39, Cont.

PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1990

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNION CARBIDE CORP			217,400	203,487	217,400	203,487
UNION CARBIDE ETHYLENE OXIDE/GLYCOL CO			55,800	51,347	55,800	51,347
UNOCAL CORP			5,000	5,000	5,000	5,000
UNION TANK CAR CO			7,920,000	7,364,137	7,920,000	7,364,137
UNITED CLAYS INC			25,500	22,849	25,500	22,849
USI CHEMICALS			346,400	286,128	346,400	286,128
VISTA CHEMICAL CO			12,500	11,775	12,500	11,775
VOLUNTEER TRAILBLAZER INC			5,000	4,230	5,000	4,230
US RAIL SERVICES INC			3,041,000	2,827,485	3,041,000	2,827,485
VULCAN MATERIALS CO CHEM DIV			15,900	14,477	15,900	14,477
WAGNER MILLS INC			5,000	5,000	5,000	5,000
WEST CENTRAL COOP			19,800	18,502	19,800	18,502
WESTVACO CORP			5,000	4,550	5,000	4,550
WESTERN COOPERATIVE FERTILIZERS (US) INC			364,100	322,374	364,100	322,374
WESTERN RAIL LEASING CORP			80,100	75,789	80,100	75,789
WEYERHAEUSER CANADA LTD			426,500	407,381	426,500	407,381
WEYERHAEUSER CO (RAILCAR)			275,700	267,286	275,700	267,286
WILBUR ELLIS CO			26,400	23,269	26,400	23,269
WISCONSIN & SOUTHERN LEASING CO			5,000	4,310	5,000	4,310
ZIP TRANSPORTATION CO INC			7,200	7,200	7,200	7,200
GRAND TOTAL			140,755,850	131,016,473	140,755,850	131,016,473

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RAILROAD COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	93.2	21,602,584	20,133,610	90.4	5,098,317	4,608,878	26,700,901	24,742,488
BENTON	90.2	15,519,630	13,998,709	99.8	3,309,625	3,303,007	18,829,255	17,301,716
CHELAN	89.7	19,053,957	17,091,398	75.7	4,614,101	3,492,874	23,668,058	20,584,272
CLARK	96.0	14,373,263	13,798,334	91.0	2,767,344	2,518,283	17,140,607	16,316,617
COLUMBIA	95.8			94.4	40,484	38,217	40,484	38,217
COWLITZ	88.6	14,929,666	13,227,684	91.1	2,661,153	2,424,312	17,590,819	15,651,996
DOUGLAS	95.3	3,366,780	3,208,542	86.8	787,349	683,419	4,154,129	3,891,961
FERRY	86.7	2,564,735	2,223,624	89.4	451,608	403,737	3,016,343	2,627,361
FRANKLIN	94.1	26,900,401	25,313,276	93.5	6,374,989	5,960,615	33,275,390	31,273,891
GRANT	92.8	14,419,654	13,381,438	92.7	3,321,300	3,078,843	17,740,954	16,460,281
GRAYS HARBOR	93.8	3,954,688	3,709,497	97.5	947,444	923,759	4,902,132	4,633,256
KING	95.5	39,369,719	37,598,080	99.1	7,760,126	7,690,285	47,129,845	45,288,365
KITSAP	88.8			97.3	240,661	234,163	240,661	234,163
KITTITAS	93.2	64,570	60,179	95.7	96,233	92,095	160,803	152,274
KLICKITAT	96.6	25,324,894	24,463,849	85.6	5,431,170	4,659,943	30,756,064	29,123,792
LEWIS	94.8	12,477,927	11,829,074	95.2	2,203,778	2,097,997	14,681,705	13,927,071
LINCOLN	97.1	24,131,275	23,431,467	89.1	5,431,827	4,839,757	29,563,102	28,271,224
MASON	89.1	935,510	833,541	84.6	471,435	398,834	1,406,945	1,232,375
OKANOGAN	85.7	6,241,869	5,349,281	79.3	1,461,973	1,159,343	7,703,842	6,508,624
PACIFIC	85.7	1,798,800	1,541,570	94.1	420,664	395,844	2,219,464	1,937,414
PEND OREILLE	87.6	210,253	184,181	97.6	49,169	47,989	259,422	232,170
PIERCE	92.6	18,724,329	17,338,729	86.2	3,322,851	2,864,298	22,047,180	20,203,027
SKAGIT	88.3	8,351,932	7,374,759	97.1	1,448,944	1,406,926	9,800,876	8,781,685
SKAMANIA	94.5	9,815,129	9,275,296	96.7	2,078,360	2,009,773	11,893,489	11,285,069
SNOHOMISH	83.3	24,539,003	20,440,988	100.0	5,249,990	5,249,990	29,788,993	25,690,978
SPOKANE	89.4	33,713,827	30,140,160	100.0	7,946,458	7,946,458	41,660,285	38,086,618
STEVENS	90.6	7,175,776	6,501,254	89.7	1,548,863	1,389,330	8,724,639	7,890,584
THURSTON	90.2	10,249,068	9,244,658	93.1	1,761,501	1,639,959	12,010,569	10,884,617
WALLA WALLA	95.2	1,657,567	1,578,005	89.2	1,218,672	1,087,053	2,876,239	2,665,058
WHATCOM	76.5	10,121,478	7,742,932	94.2	1,825,010	1,719,157	11,946,488	9,462,089
WHITMAN	86.4	6,313,398	5,454,776	94.8	2,504,261	2,374,040	8,817,659	7,828,816
YAKIMA	89.5	36,315	32,501	97.0	116,326	112,836	152,641	145,337
TOTAL		377,937,997	346,501,392		82,961,986	76,852,014	460,899,983	423,353,406
CAMAS PRAIRIE RAILROAD								
WHITMAN	86.4			94.8	52,499	49,769	52,499	49,769
CHEHALIS WESTERN RAILROAD CO								
LEWIS	94.8	371,630	352,306	95.2	111,183	105,847	482,813	458,153
PIERCE	92.6	1,975,098	1,828,940	86.2	633,519	546,094	2,608,617	2,375,034
THURSTON	90.2	3,428,273	3,092,301	93.1	980,296	912,653	4,408,569	4,004,954
TOTAL		5,775,001	5,273,547		1,724,998	1,564,594	7,499,999	6,838,141
UNION PACIFIC RAILROAD CO								
ADAMS	93.2	5,923,027	5,520,262	90.4	1,339,926	1,211,293	7,262,953	6,731,555
BENTON	90.2	3,653,694	3,295,632	99.8	905,730	903,920	4,559,424	4,199,552
CLARK	96.0	67,789	65,078	91.0	1,122,658	1,021,619	1,190,447	1,086,697
COLUMBIA	95.8	614,528	588,717	94.4	173,115	163,420	787,643	752,137
COWLITZ	88.6	145,228	128,672	91.1	2,677,576	2,439,273	2,822,804	2,567,945
FRANKLIN	94.1	1,056,229	993,911	93.5	241,197	225,519	1,297,426	1,219,430
GARFIELD	94.7	26,499	25,095	91.7	19,372	17,764	45,871	42,859
GRAYS HARBOR	93.8	269,275	252,580	97.5	622,162	606,609	891,437	859,189
KING	95.5	6,920,731	6,609,298	99.1	2,191,445	2,171,723	9,112,176	8,781,021
KLICKITAT	96.6	16,184	15,634	85.8	35,914	30,814	52,098	46,448
LEWIS	94.8	218,276	206,925	95.2	2,066,910	1,967,700	2,285,186	2,174,625
LINCOLN	97.1	1,037,085	1,007,010	89.1	237,464	211,580	1,274,549	1,218,590
PIERCE	92.6	2,607,797	2,414,819	86.2	2,544,218	2,193,115	5,152,015	4,607,934
SKAMANIA	94.5	11,220	10,603	96.7	18,073	17,477	29,293	28,080
SPOKANE	89.4	10,957,886	9,796,352	100.0	3,057,037	3,057,037	14,014,923	12,853,389
THURSTON	90.2	500,183	451,165	93.1	1,810,974	1,686,016	2,311,157	2,137,181
WALLA WALLA	95.2	16,717,094	15,914,675	89.2	4,029,182	3,594,029	20,746,276	19,508,704
WHITMAN	86.4	17,881,855	15,449,920	94.8	4,100,837	3,887,593	21,982,692	19,337,513
YAKIMA	89.5	3,519,417	3,149,879	97.0	862,194	836,328	4,381,611	3,986,207
TOTAL		72,143,997	65,896,227		28,055,984	26,242,829	100,199,981	92,139,056
WASHINGTON CENTRAL RAILROAD CO INC								
ADAMS	93.2	331,347	308,816	90.4	148,737	134,458	480,084	443,274
BENTON	90.2	1,422,369	1,282,977	99.8	354,456	353,749	1,776,825	1,636,726
FRANKLIN	94.1	123,428	116,145	93.5	30,032	28,080	153,460	144,225
GRANT	92.8	542,980	503,886	92.7	248,870	230,701	791,850	734,587
KITTITAS	93.2	1,428,567	1,331,423	95.7	294,198	281,547	1,722,765	1,612,970
YAKIMA	89.5	2,631,311	2,355,024	97.0	543,702	527,390	3,175,013	2,882,414
TOTAL		6,480,002	5,898,271		1,619,995	1,555,925	8,099,997	7,454,196
GRAND TOTAL		462,336,997	423,569,437		114,415,462	106,265,131	576,752,459	529,834,568

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TELEGRAPH COMPANIES

U80CP

ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WESTERN UNION CORP								
ADAMS	93.2			90.4	983	889	983	889
BENTON	90.2	2,200	1,984	99.8	6,428	6,416	8,628	8,400
CHELAN	89.7			75.7	13,641	10,326	13,641	10,326
CLALLAM	81.6			86.8	852	740	852	740
CLARK	96.0	6,000	5,760	91.0	11,539	10,501	17,539	16,261
COWLITZ	88.6			91.1	8,639	7,870	8,639	7,870
DOUGLAS	95.3	3,000	2,859	86.8	547	473	3,547	3,334
FRANKLIN	94.1	4,200	3,952	93.5	43,621	40,786	47,821	44,738
GRANT	92.8	5,000	4,640	92.7	3,055	2,832	8,055	7,472
GRAYS HARBOR	93.8			97.5	8,281	8,074	8,281	8,074
ISLAND	96.7			83.0	4,514	3,747	4,514	3,747
JEFFERSON	90.2			96.8	493	477	493	477
KING	95.5			99.1	1,383,905	1,371,449	1,383,905	1,371,449
KITSAP	88.8			97.3	5,434	5,287	5,434	5,287
KITTITAS	93.2			95.7	845	809	845	809
LEWIS	94.8			95.2	2,640	2,513	2,640	2,513
MASON	89.1			84.6	903	764	903	764
OKANOGAN	85.7	4,100	3,514	79.3	903	716	5,003	4,230
PACIFIC	85.7			94.1	23	22	23	22
PIERCE	92.6			86.2	151,757	130,815	151,757	130,815
SKAGIT	88.3			97.1	2,963	2,877	2,963	2,877
SNOHOMISH	83.3			100.0	69,550	69,550	69,550	69,550
SPOKANE	89.4	39,000	34,866	100.0	167,790	167,790	206,790	202,656
THURSTON	90.2			93.1	20,050	18,667	20,050	18,667
WALLA WALLA	95.2			89.2	6,285	5,606	6,285	5,606
WHATCOM	76.5			94.2	17,107	16,115	17,107	16,115
WHITMAN	86.4			94.8	2,038	1,932	2,038	1,932
YAKIMA	89.5			97.0	51,713	50,160	51,713	50,160
TOTAL		63,500	57,575		1,986,499	1,938,205	2,049,999	1,995,780
GRAND TOTAL		63,500	57,575		1,986,499	1,938,205	2,049,999	1,995,780

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TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES - STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	ALASCOM INC							
CLARK	96.0			91.0	688,197	626,259	688,197	626,259
KING	95.5	1,170,322	1,117,658	99.1	3,841,481	3,806,908	5,011,803	4,924,566
TOTAL		1,170,322	1,117,658		4,529,678	4,433,167	5,700,000	5,550,825
	ALTCOM CORP							
SPOKANE	89.4			100.0	4,000,000	4,000,000	4,000,000	4,000,000
	AMERICAN SHARECOM							
KING	95.5			99.1	1,625,000	1,610,375	1,625,000	1,610,375
	A T & T COMMUNICATIONS							
ADAMS	93.2	278,765	259,809	90.4	4,123,244	3,727,413	4,402,009	3,987,222
BENTON	90.2	143,252	129,213	99.8	5,860,775	5,849,054	6,004,027	5,978,267
CLALLAM	81.6	2,457,492	2,005,314	86.8	3,452,308	2,996,603	5,909,800	5,001,917
CLARK	96.0	334,069	320,706	91.0	3,719,145	3,384,421	4,053,214	3,705,127
COLUMBIA	95.8			94.4	750	708	750	708
COWLITZ	88.6	981,579	869,678	91.1	6,064,426	5,524,693	7,046,005	6,394,371
FRANKLIN	94.1			93.5	64,381	60,196	64,381	60,196
GRANT	92.8	167,502	155,442	92.7	2,332,950	2,162,645	2,500,452	2,318,087
GRAYS HARBOR	93.8	208,698	195,759	97.5	2,147,665	2,093,973	2,356,363	2,289,732
KING	95.5	7,096,696	6,777,345	99.1	162,583,913	161,120,660	169,680,609	167,898,005
KITSAP	88.8	444,965	395,129	97.3	2,591,112	2,521,153	3,036,077	2,916,282
KITTITAS	93.2	573,969	534,939	95.7	9,610,449	9,197,200	10,184,418	9,732,139
KLICKITAT	96.6	500,012	483,011	85.8	1,076,695	923,804	1,576,707	1,406,815
LEWIS	94.8			95.2	1,142,071	1,087,251	1,142,071	1,087,251
LINCOLN	97.1	392,666	381,279	89.1	4,978,639	4,435,967	5,371,305	4,817,246
MASON	89.1	431,744	384,684	84.6	1,697,005	1,435,666	2,128,749	1,820,350
OKANOGAN	85.7	2,229	1,910	79.3	722	573	2,951	2,483
PACIFIC	85.7	249,828	214,103	94.1	1,901,991	1,789,774	2,151,819	2,003,877
PIERCE	92.6	3,248,374	3,007,994	86.2	18,667,508	16,091,392	21,915,882	19,099,386
SKAGIT	88.3	135,244	119,420	97.1	971,145	942,982	1,106,389	1,062,402
SKAMANIA	94.5	180,510	170,582	96.7	463,593	448,294	644,103	618,876
SNOHOMISH	83.3	724,865	603,812	100.0	20,282,456	20,282,456	21,007,321	20,886,268
SPOKANE	89.4	3,573,478	3,194,689	100.0	47,775,259	47,775,259	51,348,737	50,969,948
THURSTON	90.2	116,909	105,452	93.1	1,882,273	1,752,397	1,999,182	1,857,849
WALLA WALLA	95.2	211,584	201,428	89.2	1,092,383	974,406	1,303,967	1,175,834
WHATCOM	76.5	238,442	182,408	94.2	2,316,939	2,182,557	2,555,381	2,364,965
WHITMAN	86.4	3,400	2,938	94.8	542,471	514,263	545,871	517,201
YAKIMA	89.5	1,694,904	1,516,939	97.0	15,566,555	15,099,559	17,261,459	16,616,498
TOTAL		24,391,176	22,213,983		322,908,823	314,375,319	347,299,999	336,589,302
	BREMERTON CELLULAR TELEPHONE CO							
KITSAP	88.8			97.3	3,030,000	2,948,190	3,030,000	2,948,190
	ASOTIN TELEPHONE CO							
ASOTIN	91.4	130,203	119,006	72.4	2,619,797	1,896,733	2,750,000	2,015,739
	BELLINGHAM CELLULAR TELEPHONE CO							
WHATCOM	76.5			94.2	1,000,000	942,000	1,000,000	942,000
	COMMUNICATION SERVICES INC							
CLARK	96.0			91.0	1,483,395	1,349,889	1,483,395	1,349,889
KING	95.5			99.1	150,226	148,874	150,226	148,874
SPOKANE	89.4			100.0	266,379	266,379	266,379	266,379
TOTAL					1,900,000	1,765,142	1,900,000	1,765,142
	ALLNET COMMUNICATION SERVICES INC							
KING	95.5			99.1	860,000	852,260	860,000	852,260
	CONTEL OF THE NORTHWEST INC							
FERRY	86.7	271,602	235,479	89.4	6,225,208	5,565,337	6,496,810	5,800,816
GRAYS HARBOR	93.8	597,166	560,142	97.5	4,311,372	4,203,588	4,908,538	4,763,730
KING	95.5			99.1	5,799,362	5,747,168	5,799,362	5,747,168
KITTITAS	93.2			95.7	16,223	15,525	16,223	15,525
OKANOGAN	85.7	431,476	369,776	79.3	10,234,202	8,115,722	10,665,678	8,485,498
PACIFIC	85.7	93,339	79,992	94.1	698,917	657,681	792,256	737,673
SKAGIT	88.3	3,990,427	3,523,549	97.1	42,063,582	40,843,738	46,054,009	44,367,287
WHATCOM	76.5	3,166,442	2,422,328	94.2	36,808,848	34,673,930	39,975,290	37,096,258
YAKIMA	89.5	151,928	135,975	97.0	2,339,901	2,269,704	2,491,829	2,405,679
TOTAL		8,702,380	7,327,241		108,497,615	102,092,393	117,199,995	109,419,634

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
DIGINET								
ADAMS	93.2			90.4	669,662	605,374	669,662	605,374
BENTON	90.2			99.8	434,788	433,919	434,788	433,919
CLARK	96.0			91.0	258,231	234,990	258,231	234,990
COWLITZ	88.6			91.1	875,817	797,869	875,817	797,869
FRANKLIN	94.1			93.5	314,234	293,809	314,234	293,809
KING	95.5			99.1	754,354	747,565	754,354	747,565
LINCOLN	97.1			89.1	330,862	294,798	330,862	294,798
PIERCE	92.6			86.2	382,301	329,543	382,301	329,543
SAN JUAN	82.5			77.6	335,474	260,328	335,474	260,328
SKAGIT	88.3			97.1	386,589	375,378	386,589	375,378
SNOHOMISH	83.3			100.0	325,461	325,461	325,461	325,461
SPOKANE	89.4			100.0	491,890	491,890	491,890	491,890
THURSTON	90.2			93.1	565,337	526,328	565,337	526,328
TOTAL					6,125,000	5,717,252	6,125,000	5,717,252
ELLENSBURG TELEPHONE CO INC								
KITTITAS	93.2	1,589,932	1,481,816	95.7	15,631,908	14,959,736	17,221,840	16,441,552
YAKIMA	89.5	577,646	516,993	97.0	7,100,512	6,887,495	7,678,158	7,404,488
TOTAL		2,167,578	1,998,809		22,732,420	21,847,231	24,899,998	23,846,040
G T E MOBILNET OF OREGON LTD								
CLARK	96.0	282,254	270,964	91.0	447,746	407,448	730,000	678,412
EXECULINES OF THE NORTHWEST INC								
BENTON	90.2			99.8	284,737	284,168	284,737	284,168
CHELAN	89.7			75.7	2,936	2,223	2,936	2,223
YAKIMA	89.5			97.0	602,327	584,257	602,327	584,257
TOTAL					890,000	870,648	890,000	870,648
G T E NORTHWEST INC								
BENTON	90.2	10,307,178	9,297,076	99.8	96,070,088	95,877,948	106,377,266	105,175,024
CHELAN	89.7	7,538,906	6,762,400	75.7	49,215,089	37,255,821	56,753,995	44,018,221
CLARK	96.0	548,341	526,407	91.0	12,883,777	11,724,239	13,432,118	12,250,646
COWLITZ	88.6	373,581	330,993	91.1	3,384,920	3,083,662	3,758,501	3,414,655
DOUGLAS	95.3	1,597,427	1,522,347	86.8	16,185,281	14,048,824	17,782,708	15,571,171
GRANT	92.8	506,311	469,857	92.7	8,866,861	8,219,579	9,373,172	8,689,436
ISLAND	96.7	2,306,002	2,229,903	83.0	32,535,593	27,004,542	34,841,595	29,234,445
KING	95.5	18,959,474	18,106,300	99.1	186,756,911	185,076,102	205,716,385	203,182,402
OKANOGAN	85.7	167,145	143,244	79.3	2,039,646	1,617,439	2,206,791	1,760,683
PEND OREILLE	87.6	579,971	508,054	97.6	7,501,581	7,321,541	8,081,552	7,829,595
SKAGIT	88.3	2,213,006	1,954,084	97.1	22,585,255	21,930,283	24,798,261	23,884,367
SKAMANIA	94.5	110,306	104,239	96.7	1,474,714	1,426,048	1,585,020	1,530,287
SNOHOMISH	83.3	84,360,166	70,272,021	100.0	442,113,050	442,113,050	526,473,216	512,385,071
SPOKANE	89.4	368,473	329,416	100.0	2,427,565	2,427,565	2,796,038	2,756,981
WHITMAN	86.4	2,293,328	1,981,435	94.8	21,730,056	20,600,094	24,023,384	22,581,529
TOTAL		132,229,615	114,537,776		905,770,387	879,726,737	1,038,000,002	994,264,513
INLAND TELEPHONE CO								
COLUMBIA	95.8			94.4	7,379	6,966	7,379	6,966
KITTITAS	93.2	299,918	279,524	95.7	1,204,302	1,152,518	1,504,220	1,432,042
MASON	89.1			84.6	461,082	390,076	461,082	390,076
WALLA WALLA	95.2	20,966	19,960	89.2	385,570	343,928	406,536	363,864
WHITMAN	86.4	162,701	140,574	94.8	1,628,083	1,543,423	1,790,784	1,683,997
TOTAL		483,585	440,058		3,686,416	3,436,911	4,170,001	3,876,909
COURTESY COMMUNICATIONS INC								
SPOKANE	89.4			100.0	1,030,000	1,030,000	1,030,000	1,030,000
LEWIS RIVER TELEPHONE CO INC								
CLARK	96.0	631,951	606,673	91.0	4,824,882	4,390,639	5,456,833	4,997,312
COWLITZ	88.6	36,434	32,281	91.1	402,829	366,977	439,263	399,258
SKAMANIA	94.5			96.7	3,904	3,775	3,904	3,775
TOTAL		668,385	638,954		5,231,615	4,761,391	5,900,000	5,400,345
INTERSTATE MOBILEPHONE CO								
CLARK	96.0			91.0	1,612,025	1,466,943	1,612,025	1,466,943
KING	95.5			99.1	27,262,655	27,017,291	27,262,655	27,017,291
PIERCE	92.6			86.2	4,122,107	3,553,256	4,122,107	3,553,256
SNOHOMISH	83.3			100.0	3,019,720	3,019,720	3,019,720	3,019,720

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
INTERSTATE MOBILEPHONE CO								
WHATCOM	76.5			94.2	53,494	50,391	53,494	50,391
TOTAL					36,070,001	35,107,601	36,070,001	35,107,601
M C I INTERNATIONAL								
CLARK	96.0			91.0	13,340,000	12,139,400	13,340,000	12,139,400
M C I TELECOMMUNICATIONS CORP								
ADAMS	93.2			90.4	796,666	720,186	796,666	720,186
BENTON	90.2			99.8	1,809,842	1,806,222	1,809,842	1,806,222
CLARK	96.0	824,186	791,218	91.0	5,225,650	4,755,342	6,049,836	5,546,560
COWLITZ	88.6			91.1	2,482,956	2,261,973	2,482,956	2,261,973
FRANKLIN	94.1			93.5	1,564,306	1,462,626	1,564,306	1,462,626
GRANT	92.8			92.7	873,296	809,545	873,296	809,545
KING	95.5			99.1	21,692,103	21,496,874	21,692,103	21,496,874
PIERCE	92.6			86.2	2,229,065	1,921,454	2,229,065	1,921,454
SKAMANIA	94.5			96.7	3,251,918	3,144,605	3,251,918	3,144,605
SPOKANE	89.4			100.0	1,302,397	1,302,397	1,302,397	1,302,397
THURSTON	90.2	648,698	585,126	93.1	2,081,177	1,937,576	2,729,875	2,522,702
YAKIMA	89.5			97.0	2,917,739	2,830,207	2,917,739	2,830,207
TOTAL		1,472,884	1,376,344		46,227,115	44,449,007	47,699,999	45,825,351
NATIONAL GATEWAY TELECOM INC								
CLARK	96.0			91.0	910,000	828,100	910,000	828,100
TACOMA TELEPHONE EXCHANGE INC								
KING	95.5			99.1	4,750	4,707	4,750	4,707
PIERCE	92.6			86.2	90,250	77,796	90,250	77,796
TOTAL					95,000	82,503	95,000	82,503
OLYMPIA CELLULAR TELEPHONE CO								
THURSTON	90.2			93.1	1,500,000	1,396,500	1,500,000	1,396,500
SEATTLE SMSA LTD PARTNERSHIP								
ISLAND	96.7			83.0	1,782	1,479	1,782	1,479
KING	95.5	1,468,101	1,402,037	99.1	12,134,471	12,025,260	13,602,572	13,427,297
KITSAP	88.8			97.3	829,555	807,158	829,555	807,158
PIERCE	92.6	351,610	325,591	86.2	1,518,638	1,309,066	1,870,248	1,634,657
SNOHOMISH	83.3	98,080	81,701	100.0	1,597,763	1,597,763	1,695,843	1,679,464
TOTAL		1,917,791	1,809,329		16,082,209	15,740,726	18,000,000	17,550,055
SPOKANE S M S A LTD PARTNERSHIP								
SPOKANE	89.4			100.0	1,300,000	1,300,000	1,300,000	1,300,000
U S WEST INC								
ADAMS	93.2	678,454	632,320	90.4	7,596,593	6,867,318	8,275,047	7,499,638
ASOTIN	91.4			72.4	4,031,429	2,918,754	4,031,429	2,918,754
BENTON	90.2	547,418	493,772	99.8	1,796,577	1,792,984	2,343,995	2,286,756
CHELAN	89.7			75.7	11,895	9,005	11,895	9,005
CLALLAM	81.6	2,630,636	2,146,600	86.8	23,059,432	20,015,586	25,690,068	22,162,186
CLARK	96.0	4,799,460	4,607,482	91.0	89,290,667	81,254,510	94,090,127	85,861,992
COLUMBIA	95.8	225,107	215,653	94.4	1,908,452	1,801,578	2,133,559	2,017,231
COWLITZ	88.6	2,853,981	2,528,626	91.1	27,989,109	25,498,082	30,843,090	28,026,708
DOUGLAS	95.3	280,587	267,400	86.8	1,362,233	1,182,417	1,642,820	1,449,817
FERRY	86.7	38,725	33,575	89.4	383,283	342,654	422,008	376,229
FRANKLIN	94.1	1,384,458	1,302,775	93.5	14,960,925	13,988,465	16,345,383	15,291,240
GARFIELD	94.7	146,331	138,576	91.7	1,264,453	1,159,503	1,410,784	1,298,079
GRANT	92.8	1,578,016	1,464,399	92.7	21,575,308	20,000,315	23,153,324	21,464,714
GRAYS HARBOR	93.8	2,698,156	2,530,870	97.5	21,442,973	20,906,901	24,141,129	23,437,771
JEFFERSON	90.2	730,794	659,176	96.8	7,910,978	7,657,828	8,641,772	8,317,004
KING	95.5	-246,851,566	235,743,245	99.1	938,413,700	929,967,975	1,185,265,266	1,165,711,220
KITSAP	88.8	6,347,130	5,636,252	97.3	56,404,301	54,881,383	62,751,431	60,517,635
KITTITAS	93.2	467,627	435,828	95.7	3,982,744	3,811,485	4,450,371	4,247,313
KLICKITAT	96.6			85.8	399,735	342,973	399,735	342,973
LEWIS	94.8	1,833,541	1,738,197	95.2	21,084,001	20,071,968	22,917,542	21,810,165
LINCOLN	97.1	1,038,847	1,008,721	89.1	6,735,096	6,000,973	7,773,943	7,009,694
MASON	89.1	1,025,079	913,346	84.6	15,965,639	13,506,931	16,990,718	14,420,277
OKANOGAN	85.7	1,482,353	1,270,375	79.3	10,849,564	8,603,702	12,331,917	9,874,077
PACIFIC	85.7	478,081	409,715	94.1	4,336,728	4,080,861	4,814,809	4,490,576
PEND OREILLE	87.6			97.6	341,371	333,177	341,371	333,177
PIERCE	92.6	17,071,606	15,808,307	86.2	206,188,058	177,734,108	223,259,664	193,542,415
SAN JUAN	82.5	135,907	112,123	77.6	132,479	102,804	268,386	214,927

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
U S WEST INC								
SKAGIT	88.3	119,916	105,886	97.1	570,073	553,541	689,989	659,427
SKAMANIA	94.5			96.7	149,241	144,316	149,241	144,316
SNOHOMISH	83.3	79,904	66,560	100.0	396,287	396,287	476,191	462,847
SPOKANE	89.4	15,162,223	13,555,027	100.0	161,750,085	161,750,085	176,912,308	175,305,112
STEVENS	90.6	951,227	861,811	89.7	9,945,768	8,921,355	10,896,995	9,783,166
THURSTON	90.2	7,139,689	6,440,000	93.1	72,185,275	67,204,490	79,324,964	73,644,490
WAHKIAKUM	85.7	78,775	67,510	91.7	986,535	904,652	1,065,310	972,162
WALLA WALLA	95.2	2,363,670	2,250,214	89.2	22,183,208	19,787,422	24,546,878	22,037,636
WHATCOM	76.5	2,697,997	2,063,968	94.2	33,620,832	31,670,821	36,318,829	33,734,789
WHITMAN	86.4	642,983	555,538	94.8	3,639,434	3,450,184	4,282,417	4,005,722
YAKIMA	89.5	3,629,768	3,248,643	97.0	46,965,496	45,556,531	50,595,264	48,805,174
TOTAL		328,190,012	309,312,490		1,841,809,957	1,765,173,924	2,169,999,969	2,074,486,414
G T AMERICAN COMMUNICATIONS INC								
KING	95.5			99.1	16,200,000	16,054,200	16,200,000	16,054,200
PENINSULA TELECOMMUNICATIONS INC								
CLALLAM	81.6	1,009,083	823,411	86.8	7,713,025	6,694,904	8,722,108	7,518,315
GRAYS HARBOR	93.8	60,825	57,054	97.5	260,158	253,654	320,983	310,708
JEFFERSON	90.2			96.8	356,908	345,486	356,908	345,486
TOTAL		1,069,908	880,465		8,330,091	7,294,044	9,399,999	8,174,509
PIONEER TELEPHONE CO								
ADAMS	93.2			90.4	31,701	28,658	31,701	28,658
WHITMAN	86.4	268,590	232,062	94.8	2,649,709	2,511,925	2,918,299	2,743,987
TOTAL		268,590	232,062		2,681,410	2,540,583	2,950,000	2,772,645
TELEPHONE UTILITIES OF WASH INC								
ADAMS	93.2	9,428	8,787	90.4	575,447	520,204	584,875	528,991
FERRY	86.7			89.4	1,283,810	1,147,726	1,283,810	1,147,726
FRANKLIN	94.1	164,563	154,854	93.5	5,405,839	5,054,462	5,570,402	5,209,316
GRANT	92.8			92.7	4,777	4,428	4,777	4,428
GRAYS HARBOR	93.8	287,929	270,078	97.5	8,454,260	8,242,903	8,742,189	8,512,981
KING	95.5	1,320,278	1,260,866	99.1	18,778,012	18,609,006	20,098,290	19,869,872
KITSAP	88.8	382,880	339,997	97.3	8,369,176	8,143,208	8,752,056	8,483,205
KITTITAS	93.2	150,032	139,830	95.7	511,052	489,077	661,084	628,907
LEWIS	94.8	342,624	324,808	95.2	6,625,650	6,307,620	6,968,274	6,632,428
LINCOLN	97.1	202,779	196,899	89.1	3,774,558	3,363,132	3,977,337	3,560,031
MASON	89.1			84.6	187,997	159,045	187,997	159,045
OKANOGAN	85.7	124,558	106,747	79.3	4,109,787	3,259,061	4,234,345	3,365,808
PACIFIC	85.7	253,817	217,521	94.1	7,200,562	6,775,729	7,454,379	6,993,250
PIERCE	92.6	3,604,717	3,337,967	86.2	30,072,486	25,922,480	33,677,203	29,260,447
SAN JUAN	82.5	9,000	7,425	77.6			9,000	7,425
SPOKANE	89.4	1,906,169	1,704,115	100.0	11,226,306	11,226,306	13,132,475	12,930,421
STEVENS	90.6	325,427	294,837	89.7	7,332,777	6,577,500	7,658,204	6,872,337
THURSTON	90.2			93.1	6,317	5,881	6,317	5,881
WAHKIAKUM	85.7	43,047	36,891	91.7	442,153	405,454	485,200	442,345
WHITMAN	86.4			94.8	11,784	11,171	11,784	11,171
TOTAL		9,127,248	8,401,622		114,372,750	106,224,393	123,499,998	114,626,015
SPOKANE CELLULAR TELEPHONE CO								
SPOKANE	89.4			100.0	3,950,000	3,950,000	3,950,000	3,950,000
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	90.2	866,044	781,172	99.8	16,157,366	16,125,052	17,023,410	16,906,224
CLALLAM	81.6			86.8	2,821	2,449	2,821	2,449
GRANT	92.8	43,157	40,050	92.7	1,703,477	1,579,124	1,746,634	1,619,174
JEFFERSON	90.2	205,984	185,797	96.8	3,927,026	3,801,360	4,133,010	3,987,157
KITSAP	88.8	1,180,434	1,048,227	97.3	18,676,173	18,171,917	19,856,607	19,220,144
KLICKITAT	96.6	463,317	447,564	85.8	12,445,916	10,678,597	12,909,233	11,126,161
SKAMANIA	94.5	135,025	127,598	96.7	3,667,075	3,546,062	3,802,100	3,673,660
YAKIMA	89.5	1,390,875	1,244,832	97.0	29,435,312	28,552,255	30,826,187	29,797,087
TOTAL		4,284,836	3,875,240		86,015,166	82,456,816	90,300,002	86,332,056
U S SPRINT COMMUNICATIONS CO-LTD PARTNERSHIP								
ADAMS	93.2			90.4	4,315,391	3,901,113	4,315,391	3,901,113
CHELAN	89.7			75.7	5,617,574	4,252,503	5,617,574	4,252,503
COWLITZ	88.6			91.1	1,641,458	1,495,369	1,641,458	1,495,369
DOUGLAS	95.3	64,651	61,612	86.8	2,873,130	2,493,877	2,937,781	2,555,489
GRANT	92.8			92.7	4,904,151	4,546,149	4,904,151	4,546,149
KING	95.5			99.1	19,698,220	19,520,938	19,698,220	19,520,938

TABLE 42, Cont.

TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
U S SPRINT COMMUNICATIONS CO-LTD PARTNERSHIP								
LEWIS	94.8			95.2	2,505,001	2,384,761	2,505,001	2,384,761
LINCOLN	97.1			89.1	1,219,403	1,086,489	1,219,403	1,086,489
PIERCE	92.6			86.2	2,746,370	2,367,371	2,746,370	2,367,371
SNOHOMISH	83.3	1,146,701	955,202	100.0	7,028,790	7,028,790	8,175,491	7,983,992
SPOKANE	89.4	25,900	23,155	100.0	4,015,766	4,015,766	4,041,666	4,038,921
THURSTON	90.2			93.1	1,934,263	1,800,799	1,934,263	1,800,799
WHATCOM	76.5	163,229	124,870	94.2			163,229	124,870
TOTAL		1,400,481	1,164,839		58,499,517	54,893,925	59,899,998	56,058,764
UNIVERSAL COMMUNICATIONS								
KING	95.5			99.1	1,562,500	1,548,438	1,562,500	1,548,438
CAM-NET INC								
KING	95.5			99.1	1,500,000	1,486,500	1,500,000	1,486,500
WESTERN WAHKIAKUM COUNTY TELEPHONE CO								
PACIFIC	85.7	38,676	33,145	94.1	680,583	640,429	719,259	673,574
WAHKIAKUM	85.7	262,599	225,047	91.7	668,143	612,687	930,742	837,734
TOTAL		301,275	258,192		1,348,726	1,253,116	1,650,001	1,511,308
WHIDBEY TELEPHONE CO								
ISLAND	96.7	1,687,187	1,631,511	83.0	9,515,500	7,897,865	11,202,687	9,529,376
SAN JUAN	82.5			77.6	92,274	71,605	92,274	71,605
WHATCOM	76.5	703,628	538,275	94.2	2,001,410	1,885,328	2,705,038	2,423,603
TOTAL		2,390,815	2,169,786		11,609,184	9,854,798	13,999,999	12,024,584
WILLIAMS TELECOMMUNICATIONS GROUP								
BENTON	90.2			99.8	536,244	535,172	536,244	535,172
CLARK	96.0			91.0	579,823	527,639	579,823	527,639
KING	95.5			99.1	10,766	10,669	10,766	10,669
KLICKITAT	96.6			85.8	1,536,799	1,318,574	1,536,799	1,318,574
SKAMANIA	94.5			96.7	2,036,367	1,969,167	2,036,367	1,969,167
TOTAL					4,699,999	4,361,221	4,699,999	4,361,221
YAKIMA CELLULAR TELEPHONE CO								
YAKIMA	89.5			97.0	1,990,000	1,930,300	1,990,000	1,930,300
YELM TELEPHONE CO								
PIERCE	92.6	32,883	30,450	86.2	1,435,570	1,237,461	1,468,453	1,267,911
THURSTON	90.2	963,876	869,416	93.1	10,067,671	9,373,001	11,031,547	10,242,417
TOTAL		996,759	899,866		11,503,241	10,610,462	12,500,000	11,510,328
GRAND TOTAL		521,646,097	479,044,684		3,678,481,363	3,533,389,754	4,200,127,460	4,012,434,438

TABLE 43

WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BERNERT BARGE LINES INC								
CLARK	96.0			91.0	41,904	38,133	41,904	38,133
COWLITZ	88.6			91.1	1,042,533	949,748	1,042,533	949,748
KLICKITAT	96.6			85.8	5,563	4,773	5,563	4,773
TOTAL					1,090,000	992,654	1,090,000	992,654
BLACK BALL TRANSPORT INC								
CLALLAM	81.6	107,520	87,736	86.8	3,996,590	3,469,040	4,104,110	3,556,776
KING	95.5			99.1	35,890	35,567	35,890	35,567
TOTAL		107,520	87,736		4,032,480	3,504,607	4,140,000	3,592,343
BRIX MARITIME CO								
ASOTIN	91.4			72.4	95,868	69,408	95,868	69,408
BENTON	90.2			99.8	172,282	171,937	172,282	171,937
CLARK	96.0	136,500	131,040	91.0	430,990	392,201	567,490	523,241
COWLITZ	88.6	14,800	13,113	91.1	4,588,890	4,180,479	4,603,690	4,193,592
FRANKLIN	94.1			93.5	136,522	127,648	136,522	127,648
GARFIELD	94.7			91.7	65,793	60,332	65,793	60,332
KLICKITAT	96.6			85.8	416,937	357,732	416,937	357,732
SKAMANIA	94.5	31,000	29,295	96.7	930,502	899,795	961,502	929,090
WAHKIAKUM	85.7	1,000	857	91.7	576,927	529,042	577,927	529,899
WALLA WALLA	95.2			89.2	1,055,747	941,727	1,055,747	941,727
WHITMAN	86.4			94.8	1,346,240	1,276,236	1,346,240	1,276,236
TOTAL		183,300	174,305		9,816,698	9,006,537	9,999,998	9,180,842
PACIFIC INLAND NAVIGATION INC								
ASOTIN	91.4			72.4	254,550	184,294	254,550	184,294
CLARK	96.0			91.0	245,450	223,360	245,450	223,360
TOTAL					500,000	407,654	500,000	407,654
PUGET SOUND FREIGHT LINES								
CLALLAM	81.6			86.8	1,370,915	1,189,954	1,370,915	1,189,954
JEFFERSON	90.2			96.8	372,105	360,198	372,105	360,198
KING	95.5			99.1	3,420,720	3,389,934	3,420,720	3,389,934
PIERCE	92.6			86.2	48,961	42,205	48,961	42,205
SNOHOMISH	83.3			100.0	88,130	88,130	88,130	88,130
WHATCOM	76.5			94.2	39,169	36,897	39,169	36,897
TOTAL					5,340,000	5,107,318	5,340,000	5,107,318
SHAVER TRANSPORTATION CO								
BENTON	90.2			99.8	580,878	579,716	580,878	579,716
CLARK	96.0			91.0	580,640	528,382	580,640	528,382
COLUMBIA	95.8			94.4	97,048	91,613	97,048	91,613
COWLITZ	88.6			91.1	623,312	567,837	623,312	567,837
GARFIELD	94.7			91.7	439,083	402,639	439,083	402,639
WALLA WALLA	95.2			89.2	543,321	484,643	543,321	484,643
WHITMAN	86.4			94.8	285,718	270,861	285,718	270,861
TOTAL					3,150,000	2,925,691	3,150,000	2,925,691
TIDEWATER BARGE LINES INC								
ASOTIN	91.4			72.4	727,257	526,534	727,257	526,534
BENTON	90.2			99.8	2,334,825	2,330,155	2,334,825	2,330,155
CLARK	96.0			91.0	9,607,510	8,742,834	9,607,510	8,742,834
COLUMBIA	95.8			94.4	658,188	621,329	658,188	621,329
COWLITZ	88.6			91.1	4,838,902	4,408,239	4,838,902	4,408,239
FRANKLIN	94.1			93.5	10,931,003	10,220,488	10,931,003	10,220,488
GARFIELD	94.7			91.7	625,685	573,753	625,685	573,753
KLICKITAT	96.6			85.8	385,974	331,166	385,974	331,166
WALLA WALLA	95.2			89.2	4,607,318	4,109,728	4,607,318	4,109,728
WHITMAN	86.4			94.8	7,483,338	7,094,204	7,483,338	7,094,204
TOTAL					42,200,000	38,958,430	42,200,000	38,958,430
BRIX BARGING INC								
CLALLAM	81.6			86.8	54,610	47,401	54,610	47,401
CLARK	96.0			91.0	4,965	4,518	4,965	4,518
COWLITZ	88.6			91.1	9,930	9,046	9,930	9,046
GRAYS HARBOR	93.8			97.5	188,654	183,938	188,654	183,938
JEFFERSON	90.2			96.8	89,362	86,502	89,362	86,502
KING	95.5			99.1	2,049,628	2,031,181	2,049,628	2,031,181
KITSAP	88.8			97.3	14,894	14,492	14,894	14,492

TABLE 43, Cont.

WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1990

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BRIX BANGING INC								
PIERCE	92.6			86.2	342,557	295,284	342,557	295,284
SAN JUAN	82.5			77.6	446,812	346,726	446,812	346,726
SKAGIT	88.3			97.1	322,698	313,340	322,698	313,340
SNOHOMISH	83.3			100.0	461,706	461,706	461,706	461,706
WHATCOM	76.5			94.2	114,185	107,562	114,185	107,562
TOTAL					4,100,001	3,901,696	4,100,001	3,901,696
WESTERN TRANSPORTATION CO								
CLALLAM	81.6			86.8	1,170,517	1,016,009	1,170,517	1,016,009
CLARK	96.0			91.0	1,493,861	1,359,413	1,493,861	1,359,413
COWLITZ	88.6			91.1	270,184	246,138	270,184	246,138
WAHKIAKUM	85.7	16,200	13,883	91.7	249,238	228,551	265,438	242,434
TOTAL		16,200	13,883		3,183,800	2,850,111	3,200,000	2,863,994
GRAND TOTAL		307,020	275,924		73,412,979	67,654,698	73,719,999	67,930,622

TABLE 44

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS	93.2		90.4				
A T & T COMMUNICATIONS		278,765	259,809	4,123,244	3,727,413	4,402,009	3,987,222
BIG BEND ELECTRIC COOP INC		1,019,803	950,457	6,070,503	5,487,733	7,090,306	6,438,190
BURLINGTON NORTHERN RAILROAD CO		21,602,584	20,133,610	5,098,317	4,608,878	26,700,901	24,742,488
CASCADE NATURAL GAS CORP		79,894	74,461	1,189,816	1,075,594	1,269,710	1,150,055
CHEVRON PIPE LINE CO		4,000	3,728	1,109,441	1,002,934	1,113,441	1,006,662
DIGINET				669,662	605,374	669,662	605,374
INLAND POWER & LIGHT CO				65,474	59,188	65,474	59,188
LINCOLN ELECTRIC COOP INC				143,524	129,745	143,524	129,745
M C I TELECOMMUNICATIONS CORP				796,666	720,186	796,666	720,186
NORTHWEST PIPELINE CORP		4,977	4,639	2,507,004	2,266,331	2,511,981	2,270,970
PIONEER TELEPHONE CO				31,701	28,658	31,701	28,658
PUGET SOUND POWER & LIGHT CO				113,339	102,458	113,339	102,458
TELEPHONE UTILITIES OF WASH INC		9,428	8,787	575,447	520,204	584,875	528,991
U S SPRINT COMMUNICATIONS CO-LTD PA				4,315,391	3,901,113	4,315,391	3,901,113
U S WEST INC		678,454	632,320	7,596,593	6,867,318	8,275,047	7,499,638
UNION PACIFIC RAILROAD CO		5,923,027	5,520,262	1,339,926	1,211,293	7,262,953	6,731,555
WASHINGTON CENTRAL RAILROAD CO INC		331,347	308,816	148,737	134,458	480,084	443,274
WASHINGTON WATER POWER CO - GAS		11,611	10,821	624,880	564,892	636,491	575,713
WASHINGTON WATER POWER CO ELECTRIC		476,567	444,160	17,413,378	15,741,693	17,889,945	16,185,853
WESTERN UNION CORP				983	889	983	889
YELLOWSTONE PIPELINE CO				36,096	32,631	36,096	32,631
PRIVATE CAR COMPANIES				7,002,988	6,330,702	7,002,988	6,330,702
TOTALS		30,420,457	28,351,870	60,973,110	55,119,685	91,393,567	83,471,555
ASOTIN	91.4		72.4				
ASOTIN TELEPHONE CO		130,203	119,006	2,619,797	1,896,733	2,750,000	2,015,739
BRIX MARITIME CO				95,868	69,408	95,868	69,408
CLEARWATER POWER CO				1,030,455	746,049	1,030,455	746,049
INLAND POWER & LIGHT CO				8,213	5,946	8,213	5,946
PACIFIC INLAND NAVIGATION INC				254,550	184,294	254,550	184,294
PACIFICORP				244,528	177,039	244,528	177,039
TIDEWATER BARGE LINES INC				727,257	526,534	727,257	526,534
U S WEST INC				4,031,429	2,918,754	4,031,429	2,918,754
WASHINGTON WATER POWER CO - GAS		3,549	3,244	1,771,293	1,282,417	1,774,842	1,285,661
WASHINGTON WATER POWER CO ELECTRIC		1,418,414	1,296,431	9,058,552	6,558,391	10,476,966	7,854,822
TOTALS		1,552,166	1,418,681	19,841,942	14,365,565	21,394,108	15,784,246
BENTON	90.2		99.8				
A T & T COMMUNICATIONS		143,252	129,213	5,860,775	5,849,054	6,004,027	5,978,267
BENTON RURAL ELECTRIC ASSOC INC		472,651	426,331	7,895,512	7,879,721	8,368,163	8,306,052
BRIX MARITIME CO				172,282	171,937	172,282	171,937
BURLINGTON NORTHERN RAILROAD CO		15,519,630	13,998,709	3,309,625	3,303,007	18,829,255	17,301,716
CASCADE NATURAL GAS CORP		1,723,641	1,554,725	6,696,046	6,682,654	8,419,687	8,237,379
DELTA AIR LINES INC				184,337	183,968	184,337	183,968
DIGINET				434,788	433,919	434,788	433,919
EXECULINES OF THE NORTHWEST INC				284,737	284,168	284,737	284,168
G T E NORTHWEST INC		10,307,178	9,297,076	96,070,088	95,877,948	106,377,266	105,175,024
M C I TELECOMMUNICATIONS CORP				1,809,842	1,806,222	1,809,842	1,806,222
NORTHWEST PIPELINE CORP		6,347,198	5,725,173	39,824,896	39,745,246	46,172,094	45,470,419
PACIFIC GAS TRANSMISSION CO		16,339	14,738	45,914	45,822	62,253	60,560
PACIFICORP		62,300	56,195	1,237,711	1,235,236	1,300,011	1,291,431
SHAVER TRANSPORTATION CO				580,878	579,716	580,878	579,716
TIDEWATER BARGE LINES INC				2,334,825	2,330,155	2,334,825	2,330,155
U S WEST INC		547,418	493,772	1,796,577	1,792,984	2,343,995	2,286,756
UNION PACIFIC RAILROAD CO		3,653,694	3,295,632	905,730	903,920	4,559,424	4,199,552
UNITED TELEPHONE CO OF THE NORTHWES		866,044	781,172	16,157,366	16,125,052	17,023,410	16,906,224
WASHINGTON CENTRAL RAILROAD CO INC		1,422,369	1,282,977	354,456	353,749	1,776,825	1,636,726
WASHINGTON WATER POWER CO ELECTRIC				77,498	77,343	77,498	77,343
WESTERN UNION CORP		2,200	1,984	6,428	6,416	8,628	8,400
WILLIAMS TELECOMMUNICATIONS GROUP				536,244	535,172	536,244	535,172
PRIVATE CAR COMPANIES				7,330,164	7,315,506	7,330,164	7,315,506
TOTALS		41,083,914	37,057,697	193,906,719	193,518,915	234,990,633	230,576,612
CHELAN	89.7		75.7				
BURLINGTON NORTHERN RAILROAD CO		19,053,957	17,091,398	4,614,101	3,492,874	23,668,058	20,584,272
CASCADE NATURAL GAS CORP		959,854	860,990	2,933,439	2,220,614	3,893,293	3,081,604
DELTA AIR LINES INC				24,640	18,652	24,640	18,652
EXECULINES OF THE NORTHWEST INC				2,936	2,223	2,936	2,223
FEDERAL EXPRESS CORP				39,846	30,163	39,846	30,163
G T E NORTHWEST INC		7,538,906	6,762,400	49,215,089	37,255,821	56,753,995	44,018,221
NORTHWEST PIPELINE CORP		26,257	23,553	218,304	165,257	244,561	188,810
PUGET SOUND POWER & LIGHT CO				477,897	361,769	477,897	361,769
U S SPRINT COMMUNICATIONS CO-LTD PA				5,617,574	4,252,503	5,617,574	4,252,503
U S WEST INC				11,895	9,005	11,895	9,005
WASHINGTON NATURAL GAS CO				3,874	2,933	3,874	2,933
WESTERN UNION CORP				13,641	10,326	13,641	10,326
PRIVATE CAR COMPANIES				4,873,982	3,689,606	4,873,982	3,689,606
TOTALS		27,578,974	24,738,341	68,047,218	51,511,746	95,626,192	76,250,087

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM	81.6			86.8				
A T & T COMMUNICATIONS		2,457,492	2,005,314		3,452,308	2,996,603	5,909,800	5,001,917
AMERIFLIGHT INC					750	651	750	651
BLACK BALL TRANSPORT INC		107,520	87,736		3,996,590	3,469,040	4,104,110	3,556,776
BRIX BARGING INC					54,610	47,401	54,610	47,401
COASTAL AIRLINES					94,688	82,189	94,688	82,189
EMPIRE AIRWAYS					153,854	133,545	153,854	133,545
FEDERAL EXPRESS CORP					72,844	63,229	72,844	63,229
HORIZON AIR INDUSTRIES INC					1,659,449	1,440,402	1,659,449	1,440,402
PENINSULA TELECOMMUNICATIONS INC		1,009,083	823,411		7,713,025	6,694,904	8,722,108	7,518,315
PUGET SOUND FREIGHT LINES					1,370,915	1,189,954	1,370,915	1,189,954
U S WEST INC		2,630,636	2,146,600		23,059,432	20,015,586	25,690,068	22,162,186
UNITED TELEPHONE CO OF THE NORTHWES					2,821	2,449	2,821	2,449
WESTERN TRANSPORTATION CO					1,170,517	1,016,009	1,170,517	1,016,009
WESTERN UNION CORP					852	740	852	740
TOTALS		6,204,731	5,063,061		42,802,655	37,152,702	49,007,386	42,215,763
CLARK	96.0			91.0				
A T & T COMMUNICATIONS		334,069	320,706		3,719,145	3,384,421	4,053,214	3,705,127
ALASCOM INC					688,197	626,259	688,197	626,259
BERNERT BARGE LINES INC					41,904	38,133	41,904	38,133
BRIX BARGING INC					4,965	4,518	4,965	4,518
BRIX MARITIME CO		136,500	131,040		430,990	392,201	567,490	523,241
BURLINGTON NORTHERN RAILROAD CO		14,373,263	13,798,334		2,767,344	2,518,283	17,140,607	16,316,617
COMMUNICATION SERVICES INC					1,483,395	1,349,889	1,483,395	1,349,889
DELTA AIR LINES INC					34,989	31,841	34,989	31,841
DIGINET					258,231	234,990	258,231	234,990
G T E MOBILNET OF OREGON LTD		282,254	270,964		447,746	407,448	730,000	678,412
G T E NORTHWEST INC		548,341	526,407		12,883,777	11,724,239	13,432,118	12,250,646
INTERSTATE MOBILEPHONE CO					1,612,025	1,466,943	1,612,025	1,466,943
LEWIS RIVER TELEPHONE CO INC		631,951	606,673		4,824,882	4,390,639	5,456,833	4,997,312
M C I INTERNATIONAL					13,340,000	12,139,400	13,340,000	12,139,400
M C I TELECOMMUNICATIONS CORP		824,186	791,218		5,225,650	4,755,342	6,049,836	5,546,560
NATIONAL GATEWAY TELECOM INC					910,000	828,100	910,000	828,100
NORTHWEST NATURAL GAS CO		39,144	37,578		26,246,707	23,884,502	26,285,851	23,922,080
NORTHWEST PIPELINE CORP		1,728,571	1,659,429		6,766,522	6,157,535	8,495,093	7,816,964
OLYMPIC PIPE LINE CO (WESTERN)		444,333	426,560		2,830,781	2,576,010	3,275,114	3,002,570
PACIFIC INLAND NAVIGATION INC					245,450	223,360	245,450	223,360
PACIFICORP		4,828,127	4,635,002		26,471,007	24,088,618	31,299,134	28,723,620
PORTLAND GENERAL ELECTRIC CO					12,873	11,714	12,873	11,714
SHAVER TRANSPORTATION CO					580,640	528,382	580,640	528,382
TIDEWATER BARGE LINES INC					9,607,510	8,742,834	9,607,510	8,742,834
U S WEST INC		4,799,460	4,607,482		89,290,667	81,254,510	94,090,127	85,861,992
UNION PACIFIC RAILROAD CO		67,789	65,078		1,122,658	1,021,619	1,190,447	1,086,697
WESTERN TRANSPORTATION CO					1,493,861	1,359,413	1,493,861	1,359,413
WESTERN UNION CORP		6,000	5,760		11,539	10,501	17,539	16,261
WILLIAMS TELECOMMUNICATIONS GROUP					579,823	527,639	579,823	527,639
PRIVATE CAR COMPANIES					2,111,207	1,921,198	2,111,207	1,921,198
TOTALS		29,043,988	27,882,231		216,044,485	196,600,481	245,088,473	224,482,712
COLUMBIA	95.8			94.4				
A T & T COMMUNICATIONS					750	708	750	708
BURLINGTON NORTHERN RAILROAD CO					40,484	38,217	40,484	38,217
COLUMBIA RURAL ELECTRIC ASSOC INC		550,301	527,189		2,360,196	2,228,027	2,910,497	2,755,216
INLAND POWER & LIGHT CO					35,738	33,737	35,738	33,737
INLAND TELEPHONE CO					7,379	6,966	7,379	6,966
PACIFIC GAS TRANSMISSION CO		32,657	31,285		1,986,852	1,875,588	2,019,509	1,906,873
PACIFICORP		74,200	71,084		3,555,369	3,356,268	3,629,569	3,427,352
SHAVER TRANSPORTATION CO					97,048	91,613	97,048	91,613
TIDEWATER BARGE LINES INC					658,188	621,329	658,188	621,329
U S WEST INC		225,107	215,653		1,908,452	1,801,578	2,133,559	2,017,231
UNION PACIFIC RAILROAD CO		614,528	588,717		173,115	163,420	787,643	752,137
PRIVATE CAR COMPANIES					467,564	441,382	467,564	441,382
TOTALS		1,496,793	1,433,928		11,291,135	10,658,833	12,787,928	12,092,761

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COWLITZ 88.6			91.1				
A T & T COMMUNICATIONS	981,579	869,678		6,064,426	5,524,693	7,046,005	6,394,371
BERNERT BARGE LINES INC				1,042,533	949,748	1,042,533	949,748
BRIX BARGING INC				9,930	9,046	9,930	9,046
BRIX MARITIME CO	14,800	13,113		4,588,890	4,180,479	4,603,690	4,193,592
BURLINGTON NORTHERN RAILROAD CO	14,929,666	13,227,684		2,661,153	2,424,312	17,590,819	15,651,996
CASCADE NATURAL GAS CORP	268,394	237,798		5,796,893	5,280,970	6,065,287	5,518,768
CITY OF EUGENE WATER & ELECTRIC BOA				347,177	316,278	347,177	316,278
DIGINET				875,817	797,869	875,817	797,869
G T E NORTHWEST INC	373,581	330,993		3,384,920	3,083,662	3,758,501	3,414,655
LEWIS RIVER TELEPHONE CO INC	36,434	32,281		402,829	366,977	439,263	399,258
M C I TELECOMMUNICATIONS CORP				2,482,956	2,261,973	2,482,956	2,261,973
NORTHWEST PIPELINE CORP	190,042	168,377		4,074,749	3,712,096	4,264,791	3,880,473
OLYMPIC PIPE LINE CO (WESTERN)	935,272	828,651		6,010,189	5,475,283	6,945,461	6,303,934
PACIFICORP	7,520,091	6,662,801		21,091,924	19,214,742	28,612,015	25,877,543
PORTLAND GENERAL ELECTRIC CO				1,250,848	1,139,520	1,250,848	1,139,520
SHAVER TRANSPORTATION CO				623,312	567,837	623,312	567,837
TIDEWATER BARGE LINES INC				4,838,902	4,408,239	4,838,902	4,408,239
U S SPRINT COMMUNICATIONS CO-LTD PA				1,641,458	1,495,369	1,641,458	1,495,369
U S WEST INC	2,853,981	2,528,626		27,989,109	25,498,082	30,843,090	28,026,708
UNION PACIFIC RAILROAD CO	145,228	128,672		2,677,576	2,439,273	2,822,804	2,567,945
WESTERN TRANSPORTATION CO				270,184	246,138	270,184	246,138
WESTERN UNION CORP				8,639	7,870	8,639	7,870
PRIVATE CAR COMPANIES				2,106,486	1,919,007	2,106,486	1,919,007
TOTALS	28,249,068	25,028,674		100,240,900	91,319,463	128,489,968	116,348,137
DOUGLAS 95.3			86.8				
AMERIFLIGHT INC				41,594	36,104	41,594	36,104
BURLINGTON NORTHERN RAILROAD CO	3,366,780	3,208,542		787,349	683,419	4,154,129	3,891,961
CASCADE NATURAL GAS CORP	200	191		1,075,336	933,392	1,075,536	933,583
EMPIRE AIRWAYS				163,658	142,055	163,658	142,055
G T E NORTHWEST INC	1,597,427	1,522,347		16,185,281	14,048,824	17,782,708	15,571,171
HORIZON AIR INDUSTRIES INC				1,139,445	989,038	1,139,445	989,038
M P A INC				1,605,535	1,393,604	1,605,535	1,393,604
NESPELEM VALLEY ELECTRIC COOP INC				31,255	27,130	31,255	27,130
PUGET SOUND POWER & LIGHT CO				565,634	490,970	565,634	490,970
U S SPRINT COMMUNICATIONS CO-LTD PA	64,651	61,612		2,873,130	2,493,877	2,937,781	2,555,489
U S WEST INC	280,587	267,400		1,362,233	1,182,417	1,642,820	1,449,817
WASHINGTON WATER POWER CO ELECTRIC	19,380	18,469		1,202,257	1,043,559	1,221,637	1,062,028
WESTERN UNION CORP	3,000	2,859		547	475	3,547	3,334
PRIVATE CAR COMPANIES				691,303	600,051	691,303	600,051
TOTALS	5,332,025	5,081,420		27,724,557	24,064,915	33,056,582	29,146,335
FERRY 86.7			89.4				
BURLINGTON NORTHERN RAILROAD CO	2,564,735	2,223,624		451,608	403,737	3,016,343	2,627,361
CONTEL OF THE NORTHWEST INC	271,602	235,479		6,225,208	5,565,337	6,496,810	5,800,816
TELEPHONE UTILITIES OF WASH INC				1,283,810	1,147,726	1,283,810	1,147,726
WASHINGTON WATER POWER CO ELECTRIC				8,742,610	7,815,892	8,742,610	7,815,892
PRIVATE CAR COMPANIES				2,131,047	1,905,158	2,131,047	1,905,158
TOTALS	2,875,062	2,492,678		19,217,566	17,180,504	22,092,628	19,673,182
FRANKLIN 94.1			93.5				
A T & T COMMUNICATIONS				64,381	60,196	64,381	60,196
ALASKA AIRLINES INC				87,538	81,848	87,538	81,848
AMERIFLIGHT INC				87,368	81,689	87,368	81,689
BIG BEND ELECTRIC COOP INC	556,387	523,560		6,300,354	5,890,831	6,856,741	6,414,391
BRIX MARITIME CO				136,522	127,648	136,522	127,648
BURLINGTON NORTHERN RAILROAD CO	26,900,401	25,313,276		6,374,989	5,960,615	33,275,390	31,273,891
CASCADE NATURAL GAS CORP	3,300	3,106		3,159,790	2,954,403	3,163,090	2,957,509
CHEVRON PIPE LINE CO	44,018	41,421		1,654,874	1,547,309	1,698,892	1,588,730
DELTA AIR LINES INC				4,467,609	4,177,214	4,467,609	4,177,214
DIGINET				314,234	293,809	314,234	293,809
EMERY AIR FREIGHT CORP				24,497	22,905	24,497	22,905
EMPIRE AIRWAYS				357,588	334,345	357,588	334,345
FEDERAL EXPRESS CORP				162,394	151,838	162,394	151,838
GREAT AMERICAN AIRWAYS INC				27,983	26,164	27,983	26,164
HARBOR AIRLINES INC				116	108	116	108
HORIZON AIR INDUSTRIES INC				5,791,911	5,415,437	5,791,911	5,415,437
INLAND POWER & LIGHT CO				86,365	80,752	86,365	80,752
M C I TELECOMMUNICATIONS CORP				1,564,306	1,462,626	1,564,306	1,462,626
M P A INC				5,812,000	5,434,220	5,812,000	5,434,220
NORTHWEST PIPELINE CORP	125,941	118,510		1,786,346	1,670,233	1,912,287	1,788,743
PACIFICORP	299,786	282,099		818,842	765,618	1,118,628	1,047,717
SALAIR INC				81,331	76,044	81,331	76,044
TELEPHONE UTILITIES OF WASH INC	164,563	154,854		5,405,839	5,054,462	5,570,402	5,209,316
TIDEWATER BARGE LINES INC				10,931,003	10,220,488	10,931,003	10,220,488
U S AIR INC				1,622,562	1,517,095	1,622,562	1,517,095
U S WEST INC	1,384,458	1,302,775		14,960,925	13,988,465	16,345,383	15,291,240
UNION PACIFIC RAILROAD CO	1,056,229	993,911		241,197	225,519	1,297,426	1,219,430
WASHINGTON CENTRAL RAILROAD CO INC	123,428	116,145		30,032	28,080	153,460	144,225
WASHINGTON WATER POWER CO - GAS				147,022	137,466	147,022	137,466
WASHINGTON WATER POWER CO ELECTRIC	800	753		2,946,003	2,754,512	2,946,803	2,755,265
WESTERN UNION CORP	4,200	3,952		43,621	40,786	47,821	44,738
PRIVATE CAR COMPANIES				5,402,617	5,051,448	5,402,617	5,051,448
TOTALS	30,663,511	28,854,362		80,892,159	75,634,173	111,555,670	104,488,535

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GARFIELD	94.7			91.7				
BRIX MARITIME CO					65,793	60,332	65,793	60,332
CLEARWATER POWER CO					10,530	9,656	10,530	9,656
INLAND POWER & LIGHT CO		38,854	36,795		1,518,692	1,392,640	1,557,546	1,429,435
PACIFICORP		20,823	19,719		2,125,305	1,948,905	2,146,128	1,968,624
SHAVER TRANSPORTATION CO					439,083	402,639	439,083	402,639
TIDEWATER BARGE LINES INC					625,685	573,753	625,685	573,753
U S WEST INC		146,331	138,576		1,264,453	1,159,503	1,410,784	1,298,079
UNION PACIFIC RAILROAD CO		26,499	25,095		19,372	17,764	45,871	42,859
WASHINGTON WATER POWER CO ELECTRIC					715,838	656,423	715,838	656,423
TOTALS		232,507	220,185		6,784,751	6,221,615	7,017,258	6,441,800
GRANT	92.8			92.7				
A T & T COMMUNICATIONS		167,502	155,442		2,332,950	2,162,645	2,500,452	2,318,087
BIG BEND ELECTRIC COOP INC					11,782	10,922	11,782	10,922
BURLINGTON NORTHERN RAILROAD CO		14,419,654	13,381,438		3,321,300	3,078,843	17,740,954	16,460,281
CASCADE NATURAL GAS CORP		188,380	174,816		3,111,307	2,884,181	3,299,687	3,058,997
EMPIRE AIRWAYS					324,865	301,150	324,865	301,150
G T E NORTHWEST INC		506,311	469,857		8,866,861	8,219,579	9,373,172	8,689,436
HORIZON AIR INDUSTRIES INC					158,320	146,763	158,320	146,763
M C I TELECOMMUNICATIONS CORP					873,296	809,545	873,296	809,545
NORTHWEST PIPELINE CORP		1,100	1,021		270,730	250,966	271,830	251,987
PACIFICORP					363,354	336,829	363,354	336,829
PUGET SOUND POWER & LIGHT CO					371,401	344,288	371,401	344,288
SALAIR INC					2,535	2,350	2,535	2,350
TELEPHONE UTILITIES OF WASH INC					4,777	4,428	4,777	4,428
U S SPRINT COMMUNICATIONS CO-LTD PA					4,904,151	4,546,149	4,904,151	4,546,149
U S WEST INC		1,578,016	1,464,399		21,575,308	20,000,315	23,153,324	21,464,714
UNITED TELEPHONE CO OF THE NORTHWES		43,157	40,050		1,703,477	1,579,124	1,746,634	1,619,174
WASHINGTON CENTRAL RAILROAD CO INC		542,980	503,886		248,870	230,701	791,850	734,587
WASHINGTON WATER POWER CO - GAS					331,014	306,850	331,014	306,850
WASHINGTON WATER POWER CO ELECTRIC		120,475	111,802		4,460,512	4,134,897	4,580,987	4,246,699
WESTERN UNION CORP		5,000	4,640		3,055	2,832	8,055	7,472
YELLOWSTONE PIPELINE CO		212,059	196,791		1,020,657	946,159	1,232,726	1,142,950
PRIVATE CAR COMPANIES					5,085,608	4,714,356	5,085,608	4,714,356
TOTALS		17,784,634	16,504,142		59,346,140	55,013,872	77,130,774	71,518,014
GRAYS HARBOR	93.8			97.5				
A T & T COMMUNICATIONS		208,698	195,759		2,147,665	2,093,973	2,356,363	2,289,732
BRIX BARGING INC					188,654	183,938	188,654	183,938
BURLINGTON NORTHERN RAILROAD CO		3,954,688	3,709,497		947,444	923,759	4,902,132	4,633,256
CASCADE NATURAL GAS CORP		257,004	241,070		5,513,902	5,376,056	5,770,906	5,617,126
CONTEL OF THE NORTHWEST INC		597,166	560,142		4,311,372	4,203,588	4,908,538	4,763,730
NORTHWEST PIPELINE CORP		10,819	10,148		51,629	50,338	62,448	60,486
PENINSULA TELECOMMUNICATIONS INC		60,825	57,054		260,158	253,654	320,983	310,708
TELEPHONE UTILITIES OF WASH INC		287,929	270,078		8,454,260	8,242,903	8,742,189	8,512,981
U S WEST INC		2,698,156	2,530,870		21,442,973	20,906,901	24,141,129	23,437,771
UNION PACIFIC RAILROAD CO		269,275	252,580		622,162	606,609	891,437	859,189
WESTERN UNION CORP					8,281	8,074	8,281	8,074
PRIVATE CAR COMPANIES					2,403,604	2,343,516	2,403,604	2,343,516
TOTALS		8,344,560	7,827,198		46,352,104	45,193,309	54,696,664	53,020,507
ISLAND	96.7			83.0				
CASCADE NATURAL GAS CORP		13,700	13,248		2,370,157	1,967,231	2,383,857	1,980,479
G T E NORTHWEST INC		2,306,002	2,229,903		32,535,593	27,004,542	34,841,595	29,234,445
HARBOR AIRLINES INC		222,175	214,843		509,664	423,021	731,839	637,864
PUGET SOUND POWER & LIGHT CO		1,654,873	1,600,262		35,331,599	29,325,226	36,986,472	30,925,488
SEATTLE SMSA LTD PARTNERSHIP					1,782	1,479	1,782	1,479
WESTERN UNION CORP					4,514	3,747	4,514	3,747
WHIDBEY TELEPHONE CO		1,687,187	1,631,511		9,515,500	7,897,865	11,202,687	9,529,376
TOTALS		5,883,937	5,689,767		80,268,809	66,623,111	86,152,746	72,312,878
JEFFERSON	90.2			96.8				
BRIX BARGING INC					89,362	86,502	89,362	86,502
PENINSULA TELECOMMUNICATIONS INC					356,908	345,486	356,908	345,486
PUGET SOUND FREIGHT LINES					372,105	360,198	372,105	360,198
PUGET SOUND POWER & LIGHT CO		1,416,967	1,278,104		18,105,846	17,526,459	19,522,813	18,804,563
U S WEST INC		730,794	659,176		7,910,978	7,657,828	8,641,772	8,317,004
UNITED TELEPHONE CO OF THE NORTHWES		205,984	185,797		3,927,026	3,801,360	4,133,010	3,987,157
WESTERN UNION CORP					493	477	493	477
TOTALS		2,353,745	2,123,077		30,762,718	29,778,310	33,116,463	31,901,387

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY NAME OF COMPANY	REAL-PROPERTY			PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
RATIO	ACTUAL	EQUALIZED	RATIO	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
KING 95.5			99.1				
A T & T COMMUNICATIONS	7,096,696	6,777,345		162,583,913	161,120,660	169,680,609	167,898,005
ABX AIR INC				500,000	495,500	500,000	495,500
AIR B C LTD				250,000	247,750	250,000	247,750
AIR CANADA				27,750	27,500	27,750	27,500
AIR SAN JUAN/CHARTAIR INC				131,581	130,397	131,581	130,397
ALASCOM INC	1,170,322	1,117,658		3,841,481	3,806,908	5,011,803	4,924,566
ALASKA AIRLINES INC	45,672,126	43,616,880		166,758,828	165,257,999	212,430,954	208,874,879
ALLNET COMMUNICATION SERVICES INC				860,000	852,260	860,000	852,260
AMERICA WEST AIRLINES INC				5,300,000	5,252,300	5,300,000	5,252,300
AMERICAN AIRLINES INC				36,500,000	36,171,500	36,500,000	36,171,500
AMERICAN SHARECOM				1,625,000	1,610,375	1,625,000	1,610,375
AMERIFLIGHT INC				822,888	815,482	822,888	815,482
AMERIJET INTL INC				990,000	981,090	990,000	981,090
BLACK BALL TRANSPORT INC				35,890	35,567	35,890	35,567
BRITISH AIRWAYS - PLC				554,460	549,470	554,460	549,470
BRIX BARGING INC				2,049,628	2,031,181	2,049,628	2,031,181
BURLINGTON AIR EXPRESS USA INC				992,395	983,463	992,395	983,463
BURLINGTON NORTHERN RAILROAD CO	39,369,719	37,598,080		7,760,126	7,690,285	47,129,845	45,288,365
CAM-NET INC				1,500,000	1,486,500	1,500,000	1,486,500
CASCADE NATURAL GAS CORP	6,027,590	5,756,348		10,202,542	10,110,719	16,230,132	15,867,067
COASTAL AIRLINES				94,688	93,836	94,688	93,836
COMMUNICATION SERVICES INC				150,226	148,874	150,226	148,874
COMPANIA MEXICANA DE AVIA S A				925,000	916,675	925,000	916,675
CONTEL OF THE NORTHWEST INC				5,799,362	5,747,168	5,799,362	5,747,168
CONTINENTAL AIRLINES INC				18,506,734	18,340,174	18,506,734	18,340,174
DELTA AIR LINES INC				69,064,950	68,443,365	69,064,950	68,443,365
DHL AIRWAYS INC				993,403	984,462	993,403	984,462
DIGINET				754,354	747,565	754,354	747,565
EASTERN AIR LINES INC				3,200,000	3,171,200	3,200,000	3,171,200
EMERY AIR FREIGHT CORP				4,285,928	4,247,355	4,285,928	4,247,355
EMERY WORLDWIDE AIRLINES				2,300,000	2,279,300	2,300,000	2,279,300
EMPIRE AIRWAYS				715,993	709,549	715,993	709,549
EVERGREEN INTERNATIONAL AIRLINES IN				2,949,500	2,922,954	2,949,500	2,922,954
FEDERAL EXPRESS CORP				9,559,409	9,473,374	9,559,409	9,473,374
G E AMERICAN COMMUNICATIONS INC				16,200,000	16,054,200	16,200,000	16,054,200
G T E NORTHWEST INC	18,959,474	18,106,300		186,756,911	185,076,102	205,716,385	203,182,402
GREAT AMERICAN AIRWAYS INC				32,181	31,891	32,181	31,891
HARBOR AIRLINES INC				67,974	67,362	67,974	67,362
HAWAIIAN AIRLINES INC				1,400,000	1,387,401	1,400,000	1,387,401
HORIZON AIR INDUSTRIES INC	4,288,000	4,095,040		30,607,321	30,331,855	34,895,321	34,426,895
INTERSTATE MOBILEPHONE CO				27,262,655	27,017,291	27,262,655	27,017,291
JAPAN AIR LINES CO LTD				545,000	540,095	545,000	540,095
KENMORE AIR				468,600	464,383	468,600	464,383
LAKE UNION AIR SERVICE				1,176,861	1,166,269	1,176,861	1,166,269
M C I TELECOMMUNICATIONS CORP				21,692,103	21,496,874	21,692,103	21,496,874
MARTINAIR LTD				531,013	526,234	531,013	526,234
METHOW AVIATION INC				194,409	192,659	194,409	192,659
N P A INC				24,031,305	23,815,023	24,031,305	23,815,023
NORTHWEST AIRLINES INC				55,374,799	54,876,426	55,374,799	54,876,426
NORTHWEST PIPELINE CORP	510,064	487,110		5,138,241	5,091,999	5,648,305	5,579,109
OLYMPIC PIPE LINE CO (WESTERN)	6,522,074	6,228,582		15,631,951	15,491,266	22,154,025	21,719,848
PAN AMERICAN WORLD AIRWAYS INC				2,400,000	2,378,400	2,400,000	2,378,400
PUGET SOUND FREIGHT LINES				3,420,720	3,389,934	3,420,720	3,389,934
PUGET SOUND POWER & LIGHT CO	101,207,099	96,652,791		588,513,679	583,217,053	689,720,778	679,869,844
SALAIR INC				240,830	238,663	240,830	238,663
SCANDINAVIAN AIRLINES OF N AMER INC				2,875,000	2,849,126	2,875,000	2,849,126
SEATTLE SMSA LTD PARTNERSHIP	1,468,101	1,402,037		12,134,471	12,025,260	13,602,572	13,427,297
TACOMA TELEPHONE EXCHANGE INC				4,750	4,707	4,750	4,707
TANNER ELECTRIC COOP	78,879	75,330		2,180,593	2,160,968	2,259,472	2,236,298
TELEPHONE UTILITIES OF WASH INC	1,320,278	1,260,866		18,778,012	18,609,006	20,098,290	19,869,872
THAI AIRWAYS INTERNATIONAL LTD				1,701,000	1,685,691	1,701,000	1,685,691
TIME AIR INC				945,000	936,495	945,000	936,495
TRANS WORLD AIRLINES INC				3,300,000	3,270,300	3,300,000	3,270,300
U S AIR INC --				65,593,950	65,003,604	65,593,950	65,003,604
U S SPRINT COMMUNICATIONS CO-LTD PA				19,698,220	19,520,938	19,698,220	19,520,938
U S WEST INC	246,851,566	235,743,245		938,413,700	929,967,975	1,185,265,266	1,165,711,220
UNION PACIFIC RAILROAD CO	6,920,731	6,609,298		2,191,445	2,171,723	9,112,176	8,781,021
UNITED AIR LINES INC				106,587,445	105,628,158	106,587,445	105,628,158
UNITED PARCEL SERVICE CO				17,383,089	17,226,641	17,383,089	17,226,641
UNIVERSAL COMMUNICATIONS				1,562,500	1,548,438	1,562,500	1,548,438
UTA FRENCH AIRLINES				625,000	619,375	625,000	619,375
WASHINGTON NATURAL GAS CO	38,213,354	36,493,754		248,619,215	246,381,641	286,832,569	282,875,395
WESTERN UNION CORP				1,383,905	1,371,449	1,383,905	1,371,449
WILLIAMS TELECOMMUNICATIONS GROUP				10,766	10,669	10,766	10,669
PRIVATE CAR COMPANIES				9,087,027	9,005,246	9,087,027	9,005,246
TOTALS	525,676,073	502,020,664		2,957,347,670	2,930,731,547	3,483,023,743	3,432,752,211

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITSAP	88.8			97.3				
A T & T COMMUNICATIONS		444,965	395,129		2,591,112	2,521,153	3,036,077	2,916,282
AMERIFLIGHT INC					5,682	5,529	5,682	5,529
BREMERTON CELLULAR TELEPHONE CO					3,030,000	2,948,190	3,030,000	2,948,190
BRIX BARGING INC					14,894	14,492	14,894	14,492
BURLINGTON NORTHERN RAILROAD CO					240,661	234,163	240,661	234,163
CASCADE NATURAL GAS CORP		1,323,487	1,175,256		11,982,563	11,659,031	13,306,050	12,834,287
DELTA AIR LINES INC					30,952	30,117	30,952	30,117
EMPIRE AIRWAYS					256,925	249,988	256,925	249,988
PENINSULA LIGHT CO					39,387	38,324	39,387	38,324
PUGET SOUND POWER & LIGHT CO		10,368,262	9,207,017		106,108,658	103,243,719	116,476,920	112,450,736
SEATTLE SMSA LTD PARTNERSHIP					829,555	807,158	829,555	807,158
TELEPHONE UTILITIES OF WASH INC		382,880	339,997		8,369,176	8,143,208	8,752,056	8,483,205
U S WEST INC		6,347,130	5,636,252		56,404,301	54,881,383	62,751,431	60,517,635
UNITED TELEPHONE CO OF THE NORTHWES		1,180,434	1,048,227		18,676,173	18,171,917	19,856,607	19,220,144
WESTERN UNION CORP					5,434	5,287	5,434	5,287
TOTALS		20,047,158	17,801,878		208,585,473	202,953,659	228,632,631	220,755,537
KITTITAS	93.2			95.7				
A T & T COMMUNICATIONS		573,969	534,939		9,610,449	9,197,200	10,184,418	9,732,139
BURLINGTON NORTHERN RAILROAD CO		64,570	60,179		96,233	92,095	160,803	152,274
CONTEL OF THE NORTHWEST INC					16,223	15,525	16,223	15,525
ELLENSBURG TELEPHONE CO INC		1,589,932	1,481,816		15,631,908	14,959,736	17,221,840	16,441,552
INLAND TELEPHONE CO		299,918	279,524		1,204,302	1,152,518	1,504,220	1,432,042
NORTHWEST PIPELINE CORP		11,627	10,836		602,497	576,589	614,124	587,425
PACIFICORP					1,525,753	1,460,146	1,525,753	1,460,146
PUGET SOUND POWER & LIGHT CO		1,843,267	1,717,925		25,286,727	24,199,396	27,129,994	25,917,321
TELEPHONE UTILITIES OF WASH INC		150,032	139,830		511,052	489,077	661,084	628,907
U S WEST INC		467,627	435,828		3,982,744	3,811,485	4,450,371	4,247,313
WASHINGTON CENTRAL RAILROAD CO INC		1,428,567	1,331,423		294,198	281,547	1,722,765	1,612,970
WESTERN UNION CORP					845	809	845	809
PRIVATE CAR COMPANIES					1,879,975	1,799,132	1,879,975	1,799,132
TOTALS		6,429,509	5,992,300		60,642,906	58,035,255	67,072,415	64,027,555
KLICKITAT	96.6			85.8				
A T & T COMMUNICATIONS		500,012	483,011		1,076,695	923,804	1,576,707	1,406,815
BERNERT BARGE LINES INC					5,563	4,773	5,563	4,773
BRIX MARITIME CO					416,937	357,732	416,937	357,732
BURLINGTON NORTHERN RAILROAD CO		25,324,894	24,463,849		5,431,170	4,659,943	30,756,064	29,123,792
NORTHWEST NATURAL GAS CO		2,410	2,328		2,153,290	1,847,523	2,155,700	1,849,851
NORTHWEST PIPELINE CORP		230,197	222,370		6,610,240	5,671,584	6,840,437	5,893,954
PACIFICORP		878,582	848,710		2,999,866	2,573,884	3,878,448	3,422,594
PORTLAND GENERAL ELECTRIC CO					4,013	3,443	4,013	3,443
TIDEWATER BARGE LINES INC					385,974	331,166	385,974	331,166
U S WEST INC					399,735	342,973	399,735	342,973
UNION PACIFIC RAILROAD CO		16,184	15,634		35,914	30,814	52,098	46,448
UNITED TELEPHONE CO OF THE NORTHWES		463,317	447,564		12,445,916	10,678,597	12,909,233	11,126,161
WASHINGTON WATER POWER CO - GAS		400	386		482,862	414,296	483,262	414,682
WILLIAMS TELECOMMUNICATIONS GROUP					1,536,799	1,318,574	1,536,799	1,318,574
PRIVATE CAR COMPANIES					5,405,206	4,637,668	5,405,206	4,637,668
TOTALS		27,415,996	26,483,852		39,390,180	33,796,774	66,806,176	60,280,626
LEWIS	94.8			95.2				
A T & T COMMUNICATIONS					1,142,071	1,087,251	1,142,071	1,087,251
BENTON RURAL ELECTRIC ASSOC INC					39,044	37,170	39,044	37,170
BURLINGTON NORTHERN RAILROAD CO		12,477,927	11,829,074		2,203,778	2,097,997	14,681,705	13,927,071
CHEHALIS WESTERN RAILROAD CO		371,630	352,306		111,183	105,847	482,813	458,153
NORTHWEST PIPELINE CORP		1,638,090	1,552,910		14,451,924	13,758,232	16,090,014	15,311,142
OLYMPIC PIPE LINE CO (WESTERN)		4,900	4,645		4,265,950	4,061,184	4,270,850	4,065,829
PACIFICORP		16,828,915	15,953,811		126,597,670	120,520,982	143,426,585	136,474,793
PORTLAND GENERAL ELECTRIC CO		910,801	863,439		6,855,316	6,526,261	7,766,117	7,389,700
PUGET SOUND POWER & LIGHT CO		2,864,752	2,715,785		22,462,041	21,383,863	25,326,793	24,099,648
TELEPHONE UTILITIES OF WASH INC		342,624	324,808		6,625,650	6,307,620	6,968,274	6,632,428
U S SPRINT COMMUNICATIONS CO-LTD PA					2,505,001	2,384,761	2,505,001	2,384,761
U S WEST INC		1,833,541	1,738,197		21,084,001	20,071,968	22,917,542	21,810,165
UNION PACIFIC RAILROAD CO		218,276	206,925		2,066,910	1,967,700	2,285,186	2,174,625
WASHINGTON NATURAL GAS CO		705,981	669,269		20,109,464	19,144,210	20,815,445	19,813,479
WASHINGTON WATER POWER CO - GAS		535,733	507,876		11,153,813	10,618,429	11,689,546	11,126,305
WASHINGTON WATER POWER CO ELECTRIC		5,732,721	5,434,620		40,541,477	38,595,486	46,274,198	44,030,106
WESTERN UNION CORP					2,640	2,513	2,640	2,513
PRIVATE CAR COMPANIES					3,051,075	2,904,623	3,051,075	2,904,623
TOTALS		44,465,891	42,153,665		285,269,008	271,576,097	329,734,899	313,729,762

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL RATIO	REAL-PROPERTY EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LINCOLN 97.1		89.1				
A T & T COMMUNICATIONS	392,666	381,279	4,978,639	4,435,967	5,371,305	4,817,246
BIG BEND ELECTRIC COOP INC			27,701	24,681	27,701	24,681
BURLINGTON NORTHERN RAILROAD CO	24,131,275	23,431,467	5,431,827	4,839,757	29,563,102	28,271,224
CHEVRON PIPE LINE CO			629,986	561,318	629,986	561,318
DIGINET			330,862	294,798	330,862	294,798
INLAND POWER & LIGHT CO			25,325	22,565	25,325	22,565
LINCOLN ELECTRIC COOP INC	1,698,409	1,649,155	3,958,065	3,526,636	5,656,474	5,175,791
NORTHWEST PIPELINE CORP	700	680	739,893	659,245	740,593	659,925
TELEPHONE UTILITIES OF WASH INC	202,779	196,899	3,774,558	3,363,132	3,977,337	3,560,031
U S SPRINT COMMUNICATIONS CO-LTD PA			1,219,403	1,086,489	1,219,403	1,086,489
U S WEST INC	1,038,847	1,008,721	6,735,096	6,000,973	7,773,943	7,009,694
UNION PACIFIC RAILROAD CO	1,037,085	1,007,010	237,464	211,580	1,274,549	1,218,590
WASHINGTON WATER POWER CO - GAS	8,553	8,305	3,148,808	2,805,588	3,157,361	2,813,893
WASHINGTON WATER POWER CO ELECTRIC	1,070,451	1,039,410	29,538,555	26,318,853	30,609,006	27,358,263
YELLOWSTONE PIPELINE CO			861,071	767,213	861,071	767,213
PRIVATE CAR COMPANIES			6,276,665	5,592,508	6,276,665	5,592,508
TOTALS	29,580,765	28,722,926	67,913,918	60,511,303	97,494,683	89,234,229
MASON 89.1		84.6				
A T & T COMMUNICATIONS	431,744	384,684	1,697,005	1,435,666	2,128,749	1,820,350
BURLINGTON NORTHERN RAILROAD CO	935,510	833,541	471,435	398,834	1,406,945	1,232,375
CASCADE NATURAL GAS CORP	77,450	69,008	3,237,304	2,738,758	3,314,754	2,807,766
INLAND TELEPHONE CO			461,082	390,076	461,082	390,076
NORTHWEST PIPELINE CORP	36,563	32,578	123,933	104,848	160,496	137,426
TELEPHONE UTILITIES OF WASH INC			187,997	159,045	187,997	159,045
U S WEST INC	1,025,079	913,346	15,965,639	13,506,931	16,990,718	14,420,277
WESTERN UNION CORP			903	764	903	764
PRIVATE CAR COMPANIES			722,863	611,541	722,863	611,541
TOTALS	2,506,346	2,233,157	22,868,161	19,346,463	25,374,507	21,579,620
OKANOGAN 85.7		79.3				
A T & T COMMUNICATIONS	2,229	1,910	722	573	2,951	2,483
AMERIFLIGHT INC			22,834	18,107	22,834	18,107
BURLINGTON NORTHERN RAILROAD CO	6,241,869	5,349,281	1,461,973	1,159,343	7,703,842	6,508,624
CONTEL OF THE NORTHWEST INC	431,476	369,776	10,234,202	8,115,722	10,665,678	8,485,498
DELTA AIR LINES INC			7,376	5,849	7,376	5,849
G T E NORTHWEST INC	167,145	143,244	2,039,646	1,617,439	2,206,791	1,760,683
HARBOR AIRLINES INC			71	56	71	56
NESPELEM VALLEY ELECTRIC COOP INC	88,366	75,730	1,580,380	1,253,241	1,668,746	1,328,971
TELEPHONE UTILITIES OF WASH INC	124,558	106,747	4,109,787	3,259,061	4,234,345	3,365,808
U S WEST INC	1,482,353	1,270,375	10,849,564	8,603,702	12,331,917	9,874,077
WESTERN UNION CORP	4,100	3,514	903	716	5,003	4,230
PRIVATE CAR COMPANIES			3,700,270	2,934,317	3,700,270	2,934,317
TOTALS	8,542,096	7,320,577	34,007,728	26,968,126	42,549,824	34,288,703
PACIFIC 85.7		94.1				
A T & T COMMUNICATIONS	249,828	214,103	1,901,991	1,789,774	2,151,819	2,003,877
BURLINGTON NORTHERN RAILROAD CO	1,798,800	1,541,570	420,664	395,844	2,219,464	1,937,414
CONTEL OF THE NORTHWEST INC	93,339	79,992	698,917	657,681	792,256	737,673
TELEPHONE UTILITIES OF WASH INC	253,817	217,521	7,200,562	6,775,729	7,454,379	6,993,250
U S WEST INC	478,081	409,715	4,336,728	4,080,861	4,814,809	4,490,576
WESTERN UNION CORP			23	22	23	22
WESTERN WAHKIAKUM COUNTY TELEPHONE	38,676	33,145	680,583	640,429	719,259	673,574
PRIVATE CAR COMPANIES			1,357,851	1,277,739	1,357,851	1,277,739
TOTALS	2,912,541	2,496,046	16,597,319	15,618,079	19,509,860	18,114,125
PEND OREILLE 87.6		97.6				
BURLINGTON NORTHERN RAILROAD CO	210,253	184,181	49,169	47,989	259,422	232,170
G T E NORTHWEST INC	579,971	508,054	7,501,581	7,321,541	8,081,552	7,829,595
INLAND POWER & LIGHT CO	213,733	187,230	3,932,460	3,838,080	4,146,193	4,025,310
U S WEST INC			341,371	333,177	341,371	333,177
WASHINGTON WATER POWER CO ELECTRIC			327,626	319,763	327,626	319,763
PRIVATE CAR COMPANIES			89,621	87,470	89,621	87,470
TOTALS	1,003,957	879,465	12,241,828	11,948,020	13,245,785	12,827,485

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PIERCE 92.6			86.2				
A T & T COMMUNICATIONS	3,248,374	3,007,994		18,667,508	16,091,392	21,915,882	19,099,386
BRIX BARGING INC				342,557	295,284	342,557	295,284
BURLINGTON NORTHERN RAILROAD CO	18,724,329	17,338,729		3,322,851	2,864,298	22,047,180	20,203,027
CHEHALIS WESTERN RAILROAD CO	1,975,098	1,828,940		633,519	546,094	2,608,617	2,375,034
DELTA AIR LINES INC				77,479	66,787	77,479	66,787
DIGINET				382,301	329,543	382,301	329,543
EMERY AIR FREIGHT CORP				3,011	2,595	3,011	2,595
EVERGREEN INTERNATIONAL AIRLINES IN				449,820	387,745	449,820	387,745
FEDERAL EXPRESS CORP				945,695	815,189	945,695	815,189
INTERSTATE MOBILEPHONE CO				4,122,107	3,553,256	4,122,107	3,553,256
M C I TELECOMMUNICATIONS CORP				2,229,065	1,921,454	2,229,065	1,921,454
NORTHWEST PIPELINE CORP	844,846	782,328		5,192,551	4,475,979	6,037,397	5,258,307
OLYMPIC PIPE LINE CO (WESTERN)	386,922	358,290		4,514,011	3,891,079	4,900,933	4,249,369
PENINSULA LIGHT CO	3,884,422	3,596,975		12,876,191	11,099,276	16,760,613	14,696,251
PUGET SOUND FREIGHT LINES				48,961	42,205	48,961	42,205
PUGET SOUND POWER & LIGHT CO	26,966,302	24,970,798		173,002,530	149,128,181	199,968,832	174,098,979
SEATTLE SMSA LTD PARTNERSHIP	351,610	325,591		1,518,638	1,309,066	1,870,248	1,634,657
TACOMA TELEPHONE EXCHANGE INC				90,250	77,796	90,250	77,796
TANNER ELECTRIC COOP	14,163	13,115		395,405	340,839	409,568	353,954
TELEPHONE UTILITIES OF WASH INC	3,604,717	3,337,967		30,072,486	25,922,480	33,677,203	29,260,447
U S SPRINT COMMUNICATIONS CO-LTD PA				2,746,370	2,367,371	2,746,370	2,367,371
U S WEST INC	17,071,606	15,808,307		206,188,058	177,734,108	223,259,664	193,542,415
UNION PACIFIC RAILROAD CO	2,607,797	2,414,819		2,544,218	2,193,115	5,152,015	4,607,934
WASHINGTON NATURAL GAS CO	8,464,178	7,837,828		73,317,001	63,199,255	81,781,179	71,037,083
WESTERN UNION CORP				151,757	130,815	151,757	130,815
YELM TELEPHONE CO	32,883	30,450		1,435,570	1,237,461	1,468,453	1,267,911
PRIVATE CAR COMPANIES				4,363,221	3,761,095	4,363,221	3,761,095
TOTALS	88,177,247	81,652,131		549,633,131	473,783,758	637,810,378	555,435,889
SAN JUAN 82.5			77.6				
AIR SAN JUAN/CHARTAIR INC				422,725	328,035	422,725	328,035
BRIX BARGING INC				446,812	346,726	446,812	346,726
DELTA AIR LINES INC				5,240	4,066	5,240	4,066
DIGINET				335,474	260,328	335,474	260,328
EMPIRE AIRWAYS				956,535	742,272	956,535	742,272
KENMORE AIR				191,400	148,526	191,400	148,526
LAKE UNION AIR SERVICE				523,138	405,955	523,138	405,955
METHOW AVIATION INC				45,975	35,677	45,975	35,677
TELEPHONE UTILITIES OF WASH INC	9,000	7,425				9,000	7,425
U S WEST INC	135,907	112,123		132,479	102,804	268,386	214,927
WEST ISLE AIR INC				174,534	135,438	174,534	135,438
WHIDBEY TELEPHONE CO				92,274	71,605	92,274	71,605
TOTALS	144,907	119,548		3,326,586	2,581,432	3,471,493	2,700,980
SKAGIT 88.3			97.1				
A T & T COMMUNICATIONS	135,244	119,420		971,145	942,982	1,106,389	1,062,402
AIR SAN JUAN/CHARTAIR INC				65,022	63,136	65,022	63,136
BRIX BARGING INC				322,698	313,340	322,698	313,340
BURLINGTON NORTHERN RAILROAD CO	8,351,932	7,374,759		1,448,944	1,406,926	9,800,876	8,781,685
CASCADE NATURAL GAS CORP	1,253,388	1,106,742		12,395,953	12,036,467	13,649,341	13,143,209
CONTEL OF THE NORTHWEST INC	3,990,427	3,523,549		42,063,582	40,843,738	46,054,009	44,367,287
DELTA AIR LINES INC				12,383	12,024	12,383	12,024
DIGINET				386,589	375,378	386,589	375,378
G T E NORTHWEST INC	2,213,006	1,954,084		22,585,255	21,930,283	24,798,261	23,884,367
NORTHWEST PIPELINE CORP	785,388	693,498		6,319,658	6,136,387	7,105,046	6,829,885
OLYMPIC PIPE LINE CO (WESTERN)	2,713,832	2,396,313		8,851,027	8,594,346	11,564,859	10,990,659
PUGET SOUND POWER & LIGHT CO	11,804,887	10,423,715		116,785,924	113,399,134	128,590,811	123,822,849
TRANS MOUNTAIN OIL PIPE LINE CORP	748,748	661,145		1,262,883	1,226,261	2,011,631	1,887,406
U S WEST INC	119,916	105,886		570,073	553,541	689,989	659,427
WEST ISLE AIR INC				225,466	218,927	225,466	218,927
WESTERN UNION CORP				2,963	2,877	2,963	2,877
PRIVATE CAR COMPANIES				3,268,473	3,173,688	3,268,473	3,173,688
TOTALS	32,116,768	28,359,111		217,538,039	211,229,435	249,654,806	239,588,546
SKAMANIA 94.5			96.7				
A T & T COMMUNICATIONS	180,510	170,582		463,593	448,294	644,103	618,876
BRIX MARITIME CO	31,000	29,295		930,502	899,795	961,502	929,090
BURLINGTON NORTHERN RAILROAD CO	9,815,129	9,275,296		2,078,360	2,009,773	11,893,489	11,285,069
G T E NORTHWEST INC	110,306	104,239		1,474,714	1,426,048	1,585,020	1,530,287
LEWIS RIVER TELEPHONE CO INC				3,904	3,775	3,904	3,775
M C I TELECOMMUNICATIONS CORP				3,251,918	3,144,605	3,251,918	3,144,605
NORTHWEST NATURAL GAS CO	2,729	2,579		555,720	537,381	558,449	539,960
NORTHWEST PIPELINE CORP	17,726	16,751		1,998,132	1,932,195	2,015,858	1,948,946
PACIFICORP	3,844,713	3,633,254		40,587,445	39,248,060	44,432,158	42,881,314
U S WEST INC				149,241	144,316	149,241	144,316
UNION PACIFIC RAILROAD CO	11,220	10,603		18,073	17,477	29,293	28,080
UNITED TELEPHONE CO OF THE NORTHWES	135,025	127,598		3,667,075	3,546,062	3,802,100	3,673,660
WASHINGTON WATER POWER CO - GAS	3,500	3,308		245,694	237,586	249,194	240,894
WILLIAMS TELECOMMUNICATIONS GROUP				2,036,367	1,969,167	2,036,367	1,969,167
PRIVATE CAR COMPANIES				1,715,786	1,659,168	1,715,786	1,659,168
TOTALS	14,151,858	13,373,505		59,176,524	57,223,702	73,328,382	70,597,207

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
THURSTON	90.2			93.1				
A T & T COMMUNICATIONS		116,909	105,452		1,882,273	1,752,397	1,999,182	1,857,849
BURLINGTON NORTHERN RAILROAD CO		10,249,068	9,244,658		1,761,501	1,639,959	12,010,569	10,884,617
CHEHALIS WESTERN RAILROAD CO		3,428,273	3,092,301		980,296	912,653	4,408,569	4,004,954
CITY OF EUGENE WATER & ELECTRIC BOA					3,507	3,265	3,507	3,265
DELTA AIR LINES INC					9,790	9,114	9,790	9,114
DIGINET					565,337	526,328	565,337	526,328
M C I TELECOMMUNICATIONS CORP		648,698	585,126		2,081,177	1,937,576	2,729,875	2,522,702
NORTHWEST PIPELINE CORP		23,975	21,626		1,730,265	1,610,875	1,754,240	1,632,501
OLYMPIA CELLULAR TELEPHONE CO					1,500,000	1,396,500	1,500,000	1,396,500
OLYMPIC PIPE LINE CO (WESTERN)		527,690	475,976		3,726,254	3,469,144	4,253,944	3,945,120
PACIFICORP		1,831,507	1,652,019		5,242,259	4,880,543	7,073,766	6,532,562
PORTLAND GENERAL ELECTRIC CO		96,395	86,948		269,752	251,139	366,147	338,087
PUGET SOUND POWER & LIGHT CO		7,693,431	6,939,473		108,938,132	101,421,402	116,631,563	108,360,875
TANNER ELECTRIC COOP					130,959	121,923	130,959	121,923
TELEPHONE UTILITIES OF WASH INC					6,317	5,881	6,317	5,881
U S SPRINT COMMUNICATIONS CO-LTD PA					1,934,263	1,800,799	1,934,263	1,800,799
U S WEST INC		7,139,689	6,440,000		72,185,275	67,204,490	79,324,964	73,644,490
UNION PACIFIC RAILROAD CO		500,183	451,165		1,810,974	1,686,016	2,311,157	2,137,181
WASHINGTON NATURAL GAS CO		566,907	511,351		19,150,911	17,829,497	19,717,818	18,340,848
WASHINGTON WATER POWER CO ELECTRIC		578,370	521,690		1,628,631	1,516,256	2,207,001	2,037,946
WESTERN UNION CORP					20,050	18,667	20,050	18,667
YELM TELEPHONE CO		963,876	869,416		10,067,671	9,373,001	11,031,547	10,242,417
PRIVATE CAR COMPANIES					2,522,423	2,348,377	2,522,423	2,348,377
TOTALS		34,364,971	30,997,201		238,148,017	221,715,802	272,512,988	252,713,003
WAHKIAKUM	85.7			91.7				
BRIX MARITIME CO		1,000	857		576,927	529,042	577,927	529,899
TELEPHONE UTILITIES OF WASH INC		43,047	36,891		442,153	405,454	485,200	442,345
U S WEST INC		78,775	67,510		986,535	904,652	1,065,310	972,162
WESTERN TRANSPORTATION CO		16,200	13,883		249,238	228,551	265,438	242,434
WESTERN WAHKIAKUM COUNTY TELEPHONE		262,599	225,047		668,143	612,687	930,742	837,734
TOTALS		401,621	344,188		2,922,996	2,680,386	3,324,617	3,024,574
WALLA WALLA	95.2			89.2				
A T & T COMMUNICATIONS		211,584	201,428		1,092,383	974,406	1,303,967	1,175,834
BRIX MARITIME CO					1,055,747	941,727	1,055,747	941,727
BURLINGTON NORTHERN RAILROAD CO		1,657,567	1,578,005		1,218,672	1,087,053	2,876,239	2,665,058
CASCADE NATURAL GAS CORP		1,029,722	980,296		5,541,838	4,943,321	6,571,560	5,923,617
CHEVRON PIPE LINE CO		7,314	6,963		867,675	773,967	874,989	780,930
COLUMBIA RURAL ELECTRIC ASSOC INC		4,300	4,094		4,485,199	4,000,800	4,489,499	4,004,894
DELTA AIR LINES INC					15,867	14,153	15,867	14,153
HORIZON AIR INDUSTRIES INC					878,754	783,849	878,754	783,849
INLAND POWER & LIGHT CO					81,316	72,534	81,316	72,534
INLAND TELEPHONE CO		20,966	19,960		385,570	343,928	406,536	363,888
NORTHWEST PIPELINE CORP		23,589	22,457		55,751	49,730	79,340	72,187
PACIFIC GAS TRANSMISSION CO		2,986,404	2,843,057		23,299,851	20,783,467	26,286,255	23,626,524
PACIFICORP		848,719	807,981		36,925,345	32,937,403	37,774,064	33,745,384
SHAVER TRANSPORTATION CO					543,321	484,643	543,321	484,643
TIDEWATER BARGE LINES INC					4,607,318	4,109,728	4,607,318	4,109,728
U S WEST INC		2,363,670	2,250,214		22,183,208	19,787,422	24,546,878	22,037,636
UNION PACIFIC RAILROAD CO		16,717,094	15,914,675		4,029,182	3,594,029	20,746,276	19,508,704
WESTERN UNION CORP					6,285	5,606	6,285	5,606
PRIVATE CAR COMPANIES					9,841,807	8,778,895	9,841,807	8,778,895
TOTALS		25,870,929	24,629,130		117,115,089	104,466,661	142,986,018	129,095,791
WHATCOM	76.5			94.2				
A T & T COMMUNICATIONS		238,442	182,408		2,316,939	2,182,557	2,555,381	2,364,965
AIR SAN JUAN/CHARTAIR INC					74,672	70,341	74,672	70,341
ALASKA AIRLINES INC					622,935	586,805	622,935	586,805
BELLINGHAM CELLULAR TELEPHONE CO					1,000,000	942,000	1,000,000	942,000
BRIX BARGING INC					114,185	107,562	114,185	107,562
BURLINGTON NORTHERN RAILROAD CO		10,121,478	7,742,932		1,825,010	1,719,157	11,946,488	9,462,089
CASCADE NATURAL GAS CORP		994,817	761,038		20,934,038	19,719,863	21,928,855	20,480,901
CONTEL OF THE NORTHWEST INC		3,166,442	2,422,328		36,808,848	34,673,930	39,975,290	37,096,258
DELTA AIR LINES INC					24,075	22,679	24,075	22,679
EMPIRE AIRWAYS					258,559	243,563	258,559	243,563
FEDERAL EXPRESS CORP					142,926	134,636	142,926	134,636
HORIZON AIR INDUSTRIES INC					1,994,566	1,878,881	1,994,566	1,878,881
INTERSTATE MOBILEPHONE CO					53,494	50,391	53,494	50,391
M P A INC					1,574,248	1,482,942	1,574,248	1,482,942
NORTHWEST PIPELINE CORP		1,791,728	1,370,673		11,910,071	11,219,287	13,701,799	12,589,960
OLYMPIC PIPE LINE CO (WESTERN)		1,282,946	981,454		5,200,752	4,899,110	6,483,698	5,880,564
PUGET SOUND FREIGHT LINES					39,169	36,897	39,169	36,897
PUGET SOUND POWER & LIGHT CO		10,430,075	7,979,009		148,379,741	139,773,720	158,809,816	147,752,729
TRANS MOUNTAIN OIL PIPE LINE CORP		2,019,679	1,545,054		2,468,691	2,325,508	4,488,370	3,870,562
U S AIR INC					20,327,404	19,148,415	20,327,404	19,148,415
U S SPRINT COMMUNICATIONS CO-LTD PA		163,229	124,870				163,229	124,870
U S WEST INC		2,697,997	2,063,968		33,620,832	31,670,821	36,318,829	33,734,789
WESTERN UNION CORP					17,107	16,115	17,107	16,115
WHIDBEY TELEPHONE CO		703,628	538,275		2,001,410	1,885,328	2,705,038	2,423,603
PRIVATE CAR COMPANIES					3,568,203	3,361,248	3,568,203	3,361,248
TOTALS		33,610,461	25,712,009		295,277,875	278,151,756	328,888,336	303,863,765

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SNOHOMISH	83.3			100.0				
A T & T COMMUNICATIONS		724,865	603,812		20,282,456	20,282,456	21,007,321	20,886,268
BRITISH AIRWAYS - PLC					5,540	5,540	5,540	5,540
BRIX BARGING INC					461,706	461,706	461,706	461,706
BURLINGTON NORTHERN RAILROAD CO		24,539,003	20,440,988		5,249,990	5,249,990	29,788,993	25,690,978
CASCADE NATURAL GAS CORP		5,100	4,248		1,115,176	1,115,176	1,120,276	1,119,424
DELTA AIR LINES INC					42,520	42,520	42,520	42,520
DIGINET					325,461	325,461	325,461	325,461
FEDERAL EXPRESS CORP					49,030	49,030	49,030	49,030
G T E NORTHWEST INC		84,360,166	70,272,021		442,113,050	442,113,050	526,473,216	512,385,071
INTERSTATE MOBILEPHONE CO					3,019,720	3,019,720	3,019,720	3,019,720
METHOW AVIATION INC					59,616	59,616	59,616	59,616
NORTHWEST PIPELINE CORP		1,597,163	1,330,438		9,039,015	9,039,015	10,636,178	10,369,453
OLYMPIC PIPE LINE CO (WESTERN)		258,674	215,475		15,592,430	15,592,430	15,851,104	15,807,905
PUGET SOUND FREIGHT LINES					88,130	88,130	88,130	88,130
PUGET SOUND POWER & LIGHT CO		922,129	768,133		6,384,806	6,384,806	7,306,935	7,152,939
SEATTLE SMSA LTD PARTNERSHIP		98,080	81,701		1,597,763	1,597,763	1,695,843	1,679,464
U S SPRINT COMMUNICATIONS CO-LTD PA		1,146,701	955,202		7,028,790	7,028,790	8,175,491	7,983,992
U S WEST INC		79,904	66,560		396,287	396,287	476,191	462,847
WASHINGTON NATURAL GAS CO		1,158,968	965,420		39,090,141	39,090,141	40,249,109	40,055,561
WESTERN UNION CORP					69,550	69,550	69,550	69,550
PRIVATE CAR COMPANIES					6,813,893	6,813,893	6,813,893	6,813,893
TOTALS		114,890,753	95,703,998		558,825,070	558,825,070	673,715,823	654,529,068
SPOKANE	89.4			100.0				
A T & T COMMUNICATIONS		3,573,478	3,194,689		47,775,259	47,775,259	51,348,737	50,969,948
ALASKA AIRLINES INC					4,858,574	4,858,574	4,858,574	4,858,574
ALTCOM CORP					4,000,000	4,000,000	4,000,000	4,000,000
AMERIFLIGHT INC		-			117,062	117,062	117,062	117,062
BURLINGTON AIR EXPRESS USA INC					7,605	7,605	7,605	7,605
BURLINGTON NORTHERN RAILROAD CO		33,713,827	30,140,160		7,946,458	7,946,458	41,660,285	38,086,618
CHEVRON PIPE LINE CO		42,876	38,331		1,539,818	1,539,818	1,582,694	1,578,149
COMMUNICATION SERVICES INC					266,379	266,379	266,379	266,379
CONTINENTAL AIRLINES INC					2,593,266	2,593,266	2,593,266	2,593,266
COURTESY COMMUNICATIONS INC					1,030,000	1,030,000	1,030,000	1,030,000
DELTA AIR LINES INC					5,367,396	5,367,396	5,367,396	5,367,396
DHL AIRWAYS INC					6,597	6,597	6,597	6,597
DIGINET					491,890	491,890	491,890	491,890
EMERY AIR FREIGHT CORP					186,564	186,564	186,564	186,564
EMPIRE AIRWAYS					822,375	822,375	822,375	822,375
EVERGREEN INTERNATIONAL AIRLINES IN					680	680	680	680
FEDERAL EXPRESS CORP					2,192,941	2,192,941	2,192,941	2,192,941
G T E NORTHWEST INC		368,473	329,416		2,427,565	2,427,565	2,796,038	2,756,981
GREAT AMERICAN AIRWAYS INC					83,473	83,473	83,473	83,473
HORIZON AIR INDUSTRIES INC					9,444,323	9,444,323	9,444,323	9,444,323
INLAND POWER & LIGHT CO		2,908,568	2,600,259		24,245,338	24,245,338	27,153,906	26,845,597
KOOTENAI ELECTRIC COOP INC					129,999	129,999	129,999	129,999
M C I TELECOMMUNICATIONS CORP					1,302,397	1,302,397	1,302,397	1,302,397
N P A INC					5,036,629	5,036,629	5,036,629	5,036,629
NORTHWEST AIRLINES INC					5,525,201	5,525,201	5,525,201	5,525,201
NORTHWEST PIPELINE CORP		451,106	403,288		2,451,644	2,451,644	2,902,750	2,854,932
PACIFIC GAS TRANSMISSION CO		3,318,566	2,966,798		24,817,787	24,817,787	28,136,353	27,784,585
SALAIR INC					1,075,305	1,075,305	1,075,305	1,075,305
SPOKANE CELLULAR TELEPHONE CO					3,950,000	3,950,000	3,950,000	3,950,000
SPOKANE S M S A LTD PARTNERSHIP					1,300,000	1,300,000	1,300,000	1,300,000
TELEPHONE UTILITIES OF WASH INC		1,906,169	1,704,115		11,226,306	11,226,306	13,132,475	12,930,421
U S SPRINT COMMUNICATIONS CO-LTD PA		25,900	23,155		4,015,766	4,015,766	4,041,666	4,038,921
U S WEST INC		15,162,223	13,555,027		161,750,085	161,750,085	176,912,308	175,305,112
UNION PACIFIC RAILROAD CO		10,957,886	9,796,352		3,057,037	3,057,037	14,014,923	12,853,389
UNITED AIR LINES INC					10,212,556	10,212,556	10,212,556	10,212,556
UNITED PARCEL SERVICE CO					16,911	16,911	16,911	16,911
WASHINGTON WATER POWER CO - GAS		89,854	80,328		35,264,644	35,264,644	35,354,498	35,344,972
WASHINGTON WATER POWER CO ELECTRIC		18,032,042	16,120,647		165,472,739	165,472,739	183,504,781	181,593,386
WESTERN UNION CORP		39,000	34,866		167,790	167,790	206,790	202,656
YELLOWSTONE PIPELINE CO		496,874	444,205		2,273,232	2,273,232	2,770,106	2,717,437
PRIVATE CAR COMPANIES					11,268,809	11,268,809	11,268,809	11,268,809
TOTALS		91,086,842	81,431,636		565,718,400	565,718,400	656,805,242	647,150,036
STEVENS	90.6			89.7				
BURLINGTON NORTHERN RAILROAD CO		7,175,776	6,501,254		1,548,863	1,389,330	8,724,639	7,890,584
INLAND POWER & LIGHT CO		113,117	102,484		3,395,796	3,046,029	3,508,913	3,148,513
TELEPHONE UTILITIES OF WASH INC		325,427	294,837		7,332,777	6,577,500	7,658,204	6,872,337
U S WEST INC		951,227	861,811		9,945,768	8,921,355	10,896,995	9,783,166
WASHINGTON WATER POWER CO - GAS		3,210	2,908		5,850,662	5,248,043	5,853,872	5,250,951
WASHINGTON WATER POWER CO ELECTRIC		1,444,381	1,308,608		153,509,727	137,698,226	154,954,108	139,006,834
PRIVATE CAR COMPANIES					4,549,974	4,081,330	4,549,974	4,081,330
TOTALS		10,013,138	9,071,902		186,133,567	166,961,813	196,146,705	176,033,715

TABLE 44, Cont.

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1990

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL RATIO	REAL-PROPERTY EQUALIZED RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WHITMAN 86.4		94.8				
A T & T COMMUNICATIONS	3,400	2,938	542,471	514,263	545,871	517,201
AMERIFLIGHT INC			536	508	536	508
BIG BEND ELECTRIC COOP INC			13,469	12,768	13,469	12,768
BRIX MARITIME CO			1,346,240	1,276,236	1,346,240	1,276,236
BURLINGTON NORTHERN RAILROAD CO	6,313,398	5,454,776	2,504,261	2,374,040	8,817,659	7,828,816
CAMAS PRAIRIE RAILROAD			52,499	49,769	52,499	49,769
CLEARWATER POWER CO			259,017	245,548	259,017	245,548
G T E NORTHWEST INC	2,293,328	1,981,435	21,730,056	20,600,094	24,023,384	22,581,529
HORIZON AIR INDUSTRIES INC			1,999,325	1,895,360	1,999,325	1,895,360
INLAND POWER & LIGHT CO	156,937	135,592	4,474,069	4,241,422	4,631,006	4,377,014
INLAND TELEPHONE CO	162,701	140,574	1,628,083	1,543,423	1,790,784	1,683,997
NORTHWEST PIPELINE CORP	18,949	16,372	1,598,445	1,515,326	1,617,394	1,531,698
PACIFIC GAS TRANSMISSION CO	39,123	33,802	30,956,510	29,346,771	30,995,633	29,380,573
PIONEER TELEPHONE CO	268,590	232,062	2,649,709	2,511,925	2,918,299	2,743,987
SHAVER TRANSPORTATION CO			285,718	270,861	285,718	270,861
TELEPHONE UTILITIES OF WASH INC			11,784	11,171	11,784	11,171
TIDEWATER BARGE LINES INC			7,483,338	7,094,204	7,483,338	7,094,204
U S WEST INC	642,983	555,538	3,639,434	3,450,184	4,282,417	4,005,722
UNION PACIFIC RAILROAD CO	17,881,855	15,449,920	4,100,837	3,887,593	21,982,692	19,337,513
WASHINGTON WATER POWER CO - GAS	18,682	16,141	2,904,210	2,753,193	2,922,892	2,769,334
WASHINGTON WATER POWER CO ELECTRIC	1,624,696	1,403,737	38,946,300	36,921,093	40,570,996	38,324,830
WESTERN UNION CORP			2,038	1,932	2,038	1,932
PRIVATE CAR COMPANIES			14,925,307	14,149,189	14,925,307	14,149,189
TOTALS	29,424,642	25,422,887	142,053,656	134,666,873	171,478,298	160,089,760
YAKIMA 89.5		97.0				
A T & T COMMUNICATIONS	1,694,904	1,516,939	15,566,555	15,099,559	17,261,459	16,616,498
AMERIFLIGHT INC			1,286	1,247	1,286	1,247
BENTON RURAL ELECTRIC ASSOC INC	124,468	111,399	5,468,322	5,304,273	5,592,790	5,415,672
BURLINGTON NORTHERN RAILROAD CO	36,315	32,501	116,326	112,836	152,641	145,337
CASCADE NATURAL GAS CORP	1,474,374	1,319,565	18,363,600	17,812,691	19,837,974	19,132,256
CONTEL OF THE NORTHWEST INC	151,928	135,975	2,339,901	2,269,704	2,491,829	2,405,679
DELTA AIR LINES INC			30,397	29,485	30,397	29,485
ELLENSBURG TELEPHONE CO INC	577,646	516,993	7,100,512	6,887,495	7,678,158	7,404,488
EMPIRE AIRWAYS			289,648	280,959	289,648	280,959
EXECULINES OF THE NORTHWEST INC			602,327	584,257	602,327	584,257
FEDERAL EXPRESS CORP			34,915	33,868	34,915	33,868
GREAT AMERICAN AIRWAYS INC			26,363	25,572	26,363	25,572
HORIZON AIR INDUSTRIES INC			3,038,585	2,947,427	3,038,585	2,947,427
M C I TELECOMMUNICATIONS CORP			2,917,739	2,830,207	2,917,739	2,830,207
N P A INC			3,240,282	3,143,074	3,240,282	3,143,074
NORTHWEST PIPELINE CORP	126,424	113,150	1,640,531	1,591,315	1,766,955	1,704,465
PACIFICORP	3,650,254	3,266,976	113,225,607	109,828,841	116,875,861	113,095,817
U S AIR INC			856,083	830,401	856,083	830,401
U S WEST INC	3,629,768	3,248,643	46,965,496	45,556,531	50,595,264	48,805,174
UNION PACIFIC RAILROAD CO	3,519,417	3,149,879	862,194	836,328	4,381,611	3,986,207
UNITED TELEPHONE CO OF THE NORTHWES	1,390,875	1,244,832	29,435,312	28,552,255	30,826,187	29,797,087
WASHINGTON CENTRAL RAILROAD CO INC	2,631,311	2,355,024	543,702	527,390	3,175,013	2,882,414
WESTERN UNION CORP			51,713	50,160	51,713	50,160
YAKIMA CELLULAR TELEPHONE CO			1,990,000	1,930,300	1,990,000	1,930,300
PRIVATE CAR COMPANIES			6,740,831	6,538,607	6,740,831	6,538,607
TOTALS	19,007,684	17,011,876	261,448,227	253,604,782	280,455,911	270,616,658
STATEWIDE TOTAL	1,400,942,225	1,289,700,964	7,966,678,335	7,633,052,392	9,367,620,560	8,922,753,356

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